Second Regular Session of the 121st General Assembly (2020)

HOUSE ENROLLED ACT No. 1096

AN ACT to amend the Indiana Code concerning general provisions.

Be it enacted by the General Assembly of the State of Indiana:

SECTION 1. IC 3-6-5.6-4, AS ADDED BY P.L.170-2019, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. The board is comprised of the following five (5) members:

(1) The county chairmen of the major political parties of the county shall each appoint two (2) members of the board. Members of the board appointed under this subdivision:

(A) must be voters of the county; **and**

(B) serve a term of two (2) years or until their successors are appointed.

(2) The circuit court clerk, who is an ex officio member of the board.

SECTION 2. IC 3-10-9-1, AS AMENDED BY P.L.278-2019, SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. This chapter applies to voting on all local public questions. ~~and to any public question under section 4(b) of this chapter.~~

SECTION 3. IC 3-11-13-33, AS AMENDED BY P.L.278-2019, SECTION 109, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 33. (a) After a voter has marked a ballot card, the voter shall place it inside the envelope provided for this purpose or fold the ballot described in section 18(b)(1) of this chapter

and return the ballot card to the judge.

(b) The judge shall offer to return the envelope with the ballot card inside to the voter. The voter shall:

(1) accept the envelope and deposit it in the ballot box; or

(2) decline the envelope and require the judge to deposit it in the ballot box.

(c) If a voter offers to vote a ballot card that is not inside the envelope provided for this purpose or with the ballot not folded as described in section 18(b)(1) of this chapter, the precinct election board shall direct the voter to return to the booth and place the ballot card in the envelope provided for this purpose or fold the ~~envelope.~~ **ballot.** After voting, a voter shall leave the polls.

(d) If a voter leaves the booth without casting a ballot, a precinct election official shall:

(1) attempt to advise the voter not to leave the polls because the voter's ballot has not been cast; and

(2) permit the voter to return to the booth to complete the process of casting the voter's ballot.

(e) If the voter has left the polls, or declines to return to the booth, the inspector shall direct both judges to do the following:

(1) Enter into the booth and place the voter's ballot inside the envelope provided or fold the ballot as described in section 18(b)(1) of this chapter.

(2) Give the envelope or folded ballot to the inspector.

The inspector shall then deposit the voter's ballot in the ballot box.

(f) After the voter's ballot has been deposited in the ballot box, the judges and the inspector shall promptly complete a form prescribed under IC 3-5-4-8 containing the following information:

(1) The name of the voter who left the polls without completing the process of casting a ballot if the voter's name is known.

(2) The approximate time that the voter left the polls.

(3) Whether the voter was advised that the voter could return to the booth to complete the casting of the ballot.

(4) A statement made under the penalties for perjury indicating that:

(A) the judges gave the voter's ballot to the inspector;

(B) the inspector deposited the voter's ballot in the ballot box; and

(C) the judges and the inspector did not make any alteration to the choices made by the voter.

The form must be signed by both judges and the inspector.

(g) After a voter's ballot cards have been deposited in the ballot box,

the poll clerks shall make a voting mark after the voter's name on the poll list.

SECTION 4. IC 3-11.5-8-3, AS ADDED BY P.L.157-2019, SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. After making an initial determination under section 1 of this chapter and ~~process~~ **processing** the ballots under section 2 of this chapter, the county election board shall tabulate the valid absentee ballots cast on the electronic voting system.

SECTION 5. IC 3-12-13-1, AS ADDED BY P.L.34-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. For purposes of this chapter, a reference to a "county election board" includes the following:

(1) A county election board established by IC 3-6-5.

(2) A board of elections and registration. ~~established under IC 3-6-5.2 or IC 3-6-5.4.~~

SECTION 6. IC 3-12-14-1, AS ADDED BY P.L.34-2019, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. For purposes of this chapter, a reference to a "county election board" includes the following:

(1) A county election board established by IC 3-6-5.

(2) A board of elections and registration. ~~established by IC 3-6-5.2 or IC 3-6-5.4.~~

SECTION 7. IC 4-3-27-3, AS AMENDED BY P.L.143-2019, SECTION 2, AND AS AMENDED BY P.L.237-2019, SECTION 1, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. The governor's workforce cabinet is established under the applicable state and federal programs to do the following:

(1) Review the services and use of funds and resources under applicable state and federal programs and advise the governor, *general assembly, commission for higher education, and state board of education* on methods of coordinating the services and use of funds and resources consistent with the laws and regulations governing the particular applicable state and federal programs.

(2) Advise the governor, *general assembly, commission for higher education, and state board of education* on:

(A) the development and implementation of state and local standards and measures; and

(B) the coordination of the standards and measures;

concerning the applicable federal programs.

(3) Perform the duties as set forth in federal law of the particular

advisory bodies for applicable federal programs described in section 4 of this chapter.

(4) Identify the workforce needs in Indiana and recommend to the governor, *general assembly, commission for higher education, and state board of education* goals to meet the investment needs.

(5) Recommend to the governor, *general assembly, commission for higher education, and state board of education* goals for the development and coordination of the talent development system in Indiana.

(6) Prepare and recommend to the governor, *general assembly, commission for higher education, and state board of education* a strategic plan to accomplish the goals developed under subdivisions (4) and (5).

(7) Monitor and direct the implementation of and evaluate the effectiveness of the strategic plan described in subdivision (6).

(8) Advise the governor, *general assembly, commission for higher education, and state board of education* on the coordination of federal, state, and local education and training programs and on the allocation of state and federal funds in Indiana to promote effective services, service delivery, and innovative programs.

(9) Review and approve regional workforce development board plans, and work with regional workforce development boards to determine appropriate metrics for workforce programming at the state and local levels.

(10) Design for implementation a comprehensive career navigation and coaching system as described in section 11 of this chapter.

(11) Conduct a systematic and comprehensive review, analysis, and evaluation of workforce funding described in section 12 of this chapter.

(12) Conduct a systematic and comprehensive review, analysis, and evaluation of the college and career funding described in section 13 of this chapter.

(13) Based on the reviews in sections 12 and 13 of this chapter, direct the appropriate state agencies to implement administrative changes to the delivery of these programs that align with Indiana's workforce goals, and make recommendations to:

(A) the governor;

(B) the commission for higher education;

(C) the state board of education; and

(D) the ~~*legislative council*~~ *general assembly* in an ~~*in*~~ electronic

format under IC 5-14-6;

on possible legislative changes in the future.

(14) Study the advisability of establishing one (1) or more real world career readiness programs as described in section 14 of this chapter and report to:

(A) the governor;

(B) the commission for higher education;

(C) the state board of education; and

(D) the ~~*legislative council*~~ *general assembly* in an electronic format under IC 5-14-6;

concerning the results of the study.

(15) Conduct a systematic and comprehensive review, analysis, and evaluation of whether:

(A) Indiana's primary, secondary, and postsecondary education systems are aligned with employer needs; and

(B) Indiana's students and workforce are prepared for success in the twenty-first century economy.

(16) Create a comprehensive strategic plan to ensure alignment between Indiana's primary, secondary, and postsecondary education systems with Indiana's workforce training programs and employer needs.

~~*(15)*~~ **(17)** *Administer the workforce diploma reimbursement program established by IC 22-4.1-27-7.*

~~*(17)*~~ ~~*(16)*~~ **(18)** Carry out other policy duties and tasks as assigned by the governor.

SECTION 8. IC 4-17 IS REPEALED [EFFECTIVE JULY 1, 2020]. (STATE LANDS-ACQUISITION).

SECTION 9. IC 4-22-7-4, AS AMENDED BY P.L.171-2015, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. An agency shall maintain a copy of each rule that has been filed with the secretary of state (including documents filed with the secretary of state under IC 4-22-2-21) **or the publisher under IC 4-22-2** under a retention schedule established by the Indiana archives and records administration.

SECTION 10. IC 4-35-7-12.5, AS AMENDED BY P.L.108-2019, SECTION 77, AND AS AMENDED BY P.L.168-2019, SECTION 19, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 12.5. ~~*(a) This section applies to adjusted gross receipts received after June 30, 2015.*~~

~~*(b)*~~ *(a)* A licensee shall annually withhold *the sum of:*

(1) the product of:

~~*(1)*~~ *(A)* seventy-five thousand dollars ($75,000); multiplied by

~~(2)~~ *(B)* the number of racetracks operated by the licensee;

from the amount that must be distributed under section 12(b) of this chapter; *and*

(2) forty-five hundredths percent (0.45%) of the adjusted gross receipts from the previous month at each casino operated by the licensee.

~~(c)~~ *(b)* A licensee shall transfer the amount withheld under subsection ~~(b)~~ *(a)(1)* to the Indiana horse racing commission for deposit in the gaming integrity fund established by IC 4-35-8.7-3. Money transferred under this subsection must be used for the purposes described in IC 4-35-8.7-3(f)(1).

(c) A licensee shall transfer the amount withheld under subsection (a)(2) to the Indiana horse racing commission for deposit in the Indiana horse racing commission operating fund established by IC 4-31-10-2.

SECTION 11. IC 5-1.5-8-5.1, AS ADDED BY P.L.259-2019, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5.1. (a) The following definitions apply throughout this section:

(1) "Assignment agreement" means an agreement between a qualified entity and the issuing entity for the conveyance of all or part of any revenues or taxes received by the qualified entity from a disbursement agent.

(2) "Conveyance" means an assignment, sale, transfer, or other conveyance.

(3) "Deposit account" means a designated escrow account established by the issuing entity at a trust company or bank having trust powers for the deposit of transferred receipts under an assignment agreement.

(4) "Disbursement agent" means a state disbursement agent or local disbursement agent.

(5) "Issuing entity" means:

(A) the bank;

(B) a corporation, trust, or other entity that has been established by the bank for the limited purpose of issuing obligations for the benefit of the bank and any qualified entity; or

(C) a bank or trust company in its capacity as trustee for obligations issued by an entity identified in clause (A) or (B).

(6) "Local disbursement agent" means:

(A) the fiscal officer (as defined in IC 36-1-2-7) of the county for any county in which a qualified entity is wholly or partially

located;

(B) the fiscal officer for a qualified entity; or

(C) the treasurer of a school corporation.

(7) "State disbursement agent" means the state treasurer, the state auditor, or the state department of revenue.

(8) "Transferred receipts" means all or part of any revenues or taxes received from a disbursement agent that have been conveyed by a qualified entity under an assignment agreement.

(9) "Statutory lien" has the meaning given to that term under 11 U.S.C. 101(53) of the federal bankruptcy code.

(b) Subject to approval from the board under subsection (j), any qualified entity that receives revenues or taxes from a disbursement agent may (to the extent not prohibited by any applicable statute, regulation, rule, resolution, ordinance, or agreement governing the use of the revenues or taxes) authorize, by ordinance or resolution, the conveyance of all or any portion of the revenues or taxes to an issuing entity. Any conveyance of transferred receipts shall:

(1) be made pursuant to an assignment agreement in exchange for the net proceeds of obligations issued by the issuing entity for the benefit of the qualified entity and shall, for all purposes, constitute an absolute conveyance of all right, title, and interest therein;

(2) not be deemed a pledge or other security interest for any borrowing by the qualified entity;

(3) be valid, binding, and enforceable in accordance with the terms thereof and of any related instrument, agreement, or other arrangement, including any pledge, grant of security interest, or other encumbrance made by the issuing entity to secure any obligations issued by the issuing entity for the benefit of the qualified entity; and

(4) not be subject to disavowal, disaffirmance, cancellation, or avoidance by reason of insolvency of any party, lack of consideration, or any other fact, occurrence, or state law or rule.

On and after the effective date of the conveyance of the transferred receipts:

(A) the qualified entity shall have no right, title, or interest in or to the transferred receipts conveyed; and

(B) the transferred receipts conveyed shall be the property of the issuing entity to the extent necessary to pay the obligations issued by the issuing entity for the benefit of the qualified entity, and shall be received, held, and disbursed by the issuing entity in a trust fund outside the treasury of the qualified

entity.

An assignment agreement may provide for the periodic reconveyance to the qualified entity of amounts of transferred receipts remaining after the payment of the obligations issued by the issuing entity for the benefit of the qualified entity.

(c) In connection with any conveyance of transferred receipts, the qualified entity is authorized to direct the applicable disbursement agent to deposit or cause to be deposited any amount of the transferred receipts into a deposit account in order to secure the obligations issued by the issuing entity for the benefit of the qualified entity. If the qualified entity states that the direction is irrevocable, the direction shall be treated by the applicable disbursement agent as irrevocable with respect to the transferred receipts described in the direction. Notwithstanding any other law, each disbursement agent shall comply with the terms of any such direction received from a qualified entity and shall execute and deliver the acknowledgments and agreements, including escrow and similar agreements, as the qualified entity may require to effectuate the deposit of transferred receipts in accordance with the direction of the qualified entity. Notwithstanding any other law, the disbursement agent shall distribute the transferred receipts to the deposit account in accordance with the written authorization and direction from the qualified entity set forth in the assignment agreement and any related escrow and similar agreements, and upon each distribution of transferred receipts in accordance with the direction from the qualified entity, the disbursement agent shall have no further duty or responsibility with respect to the distribution of transferred receipts.

(d) Not later than the date of issuance by an issuing entity of any obligations secured by collections of transferred receipts, a certified copy of the ordinance or resolution authorizing the conveyance of the right to receive the transferred receipts, executed copies of the applicable assignment agreement, the agreement providing for the establishment of the deposit account, and a notice designating the dates that the disbursement agent's duty to distribute transferred receipts to the deposit account shall begin and end shall be filed with:

(1) the disbursement agent having custody of the transferred receipts;

(2) if the conveyance of transferred receipts consists of all or a portion of local income tax revenues under IC 6-3.6, the adopting body (as defined in IC 6-3.6-3-1) having jurisdiction over the applicable tax rate and allocations affecting such local income tax revenues; and

(3) the Indiana transparency Internet web site established under IC 5-14-3.8 in a manner prescribed by the state examiner. The state examiner shall make the information available to the department of local government finance.

(e) Any obligations of an issuing entity issued or incurred to provide funds to purchase any transferred receipts from a qualified entity under this chapter shall be entitled to the following benefits and protections:

(1) The obligations issued by an issuing entity shall be secured by a statutory lien on the transferred receipts received, or entitled to be received, by the issuing entity that are designated as pledged for such obligations of the issuing entity. The statutory lien shall automatically attach from the time the obligations of the issuing entity are issued without further action or authorization by the issuing entity or any other entity, person, governmental authority, or officer. The statutory lien shall be valid and binding from the time the obligations of the issuing entity are executed and delivered without any physical delivery thereof or further act required, and shall be a first priority lien, unless the obligations, or the documents authorizing the obligations or providing a source of payment or security for those obligations, shall otherwise provide.

(2) The transferred receipts received or entitled to be received shall be immediately subject to the statutory lien from the time the obligations of the issuing entity are issued, and the statutory lien shall automatically attach to the transferred receipts (whether received or entitled to be received by the issuing entity) and be effective, binding, and enforceable against the issuing entity, the qualified entity, the disbursement agent, the state, and their agents, successors, transferees and creditors, and all others asserting rights therein or having claims of any kind in tort, contract, or otherwise, irrespective of whether those parties have notice of the lien and without the need for any physical delivery, recordation, filing, or further act.

(3) The statutory lien imposed by this section is automatically released and discharged with respect to amounts of transferred receipts reconveyed to the qualified entity pursuant to ~~subdivision~~ **subsection** (b)(4), effective upon the reconveyance.

(4) The statutory lien provided in this section is separate from and shall not affect any special revenues lien or other protection afforded to special revenue obligations under the federal Bankruptcy Code.

(f) The state covenants with each qualified entity, the issuing entity,

each disbursement agent, and the purchasers or owners of the issuing entity's obligations that the state will not limit or alter the rights and powers vested in the qualified entity, the issuing entity, and the state entities by this section with respect to the disposition of transferred receipts so as to impair the terms of any contract, including any assignment agreement, made by the qualified entity with the issuing entity or any contract executed by the issuing entity in connection with the issuance of obligations by the issuing entity for the benefit of the qualified entity, until all requirements with respect to the deposit by the disbursement agent of transferred receipts for the benefit of the issuing entity have been fully met and the obligations of the issuing entity related thereto have been discharged and satisfied. In addition, the state covenants with each qualified entity, the issuing entity, each disbursement agent, and the purchasers or owners of the issuing entity's obligations that the state will not limit or alter the basis on which the qualified entity's share or percentage of transferred receipts is derived, or the use of the funds, so as to impair the terms of any such contract. Nothing contained in this chapter shall be construed or interpreted as creating a debt of the state within the meaning of the limitation on or prohibition against state indebtedness under the Constitution of the State of Indiana or interpreted to construe the state as a guarantor of any debt or obligation subject to an assignment agreement under this section.

(g) In the case of a qualified entity that has authorized the conveyance of all or a portion of its local income tax revenues imposed under IC 6-3.6 and executed an assignment agreement with respect thereto, obligations of the issuing entity issued for the benefit of the qualified entity, together with the debt service owed each year thereon, shall be:

(1) included as part of the outstanding debt service of the qualified entity solely for purposes of calculating the minimum coverage ratio under IC 6-3.6-4-3; and

(2) treated as outstanding obligations of the qualified entity payable from the revenues solely for purposes of limiting the reduction of the proportional allocation of revenues under IC 6-3.6-6-3 and IC 6-3.6-6-5.

This subsection shall not be construed as a pledge of the transferred receipts or the granting of a security interest therein by the qualified entity, and is included solely for the purpose of computing the limitations on the reductions to the tax rate and allocations set forth under IC 6-3.6-4-3, IC 6-3.6-6-3, and IC 6-3.6-6-5.

(h) The bank is authorized to create one (1) or more nonprofit

corporations in order to effectuate the purposes of this chapter and the bank may grant or delegate to any such nonprofit corporation powers of the bank as may be necessary, convenient, or appropriate to carry out and effectuate the public and corporate purposes of this article.

(i) A qualified entity may not enter into assignment agreements in a manner inconsistent with the provisions of this chapter. This chapter constitutes the specific manner for exercising the power to enter into assignment agreements for purposes of IC 20-26-3, IC 36-1-3, or any other statute granting home rule power to a qualified entity.

(j) Before a qualified entity may adopt an ordinance or resolution described in subsection (b), the board must have adopted a resolution approving the qualified entity's proposed conveyance of transferred receipts to the issuing body. The resolution of the board may be preliminary in nature and may contain such terms and conditions that the board deems advisable. If, after receiving approval from the board, the qualified entity adopts an ordinance or resolution described in subsection (b), the qualified entity shall provide a certified copy of the ordinance or resolution to the bank. The bank shall notify the distressed unit appeal board of each qualified entity that adopts an ordinance or resolution under this section.

SECTION 12. IC 5-14-3-4, AS AMENDED BY P.L.255-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. (a) The following public records are excepted from section 3 of this chapter and may not be disclosed by a public agency, unless access to the records is specifically required by a state or federal statute or is ordered by a court under the rules of discovery:

(1) Those declared confidential by state statute.

(2) Those declared confidential by rule adopted by a public agency under specific authority to classify public records as confidential granted to the public agency by statute.

(3) Those required to be kept confidential by federal law.

(4) Records containing trade secrets.

(5) Confidential financial information obtained, upon request, from a person. However, this does not include information that is filed with or received by a public agency pursuant to state statute.

(6) Information concerning research, including actual research documents, conducted under the auspices of a state educational institution, including information:

(A) concerning any negotiations made with respect to the research; and

(B) received from another party involved in the research.

(7) Grade transcripts and license examination scores obtained as

part of a licensure process.

(8) Those declared confidential by or under rules adopted by the supreme court of Indiana.

(9) Patient medical records and charts created by a provider, unless the patient gives written consent under IC 16-39 or as provided under IC 16-41-8.

(10) Application information declared confidential by the Indiana economic development corporation under IC 5-28-16.

(11) A photograph, a video recording, or an audio recording of an autopsy, except as provided in IC 36-2-14-10.

(12) A Social Security number contained in the records of a public agency.

(13) The following information that is part of a foreclosure action subject to IC 32-30-10.5:

(A) Contact information for a debtor, as described in IC 32-30-10.5-8(d)(1)(B).

(B) Any document submitted to the court as part of the debtor's loss mitigation package under IC 32-30-10.5-10(a)(3).

(14) The following information obtained from a call made to a fraud hotline established under IC 36-1-8-8.5:

(A) The identity of any individual who makes a call to the fraud hotline.

(B) A report, transcript, audio recording, or other information concerning a call to the fraud hotline.

However, records described in this subdivision may be disclosed to a law enforcement agency, a private university police department, the attorney general, the inspector general, the state examiner, or a prosecuting attorney.

(b) Except as otherwise provided by subsection (a), the following public records shall be excepted from section 3 of this chapter at the discretion of a public agency:

(1) Investigatory records of law enforcement agencies or private university police departments. For purposes of this chapter, a law enforcement recording is not an investigatory record. Law enforcement agencies or private university police departments may share investigatory records with a:

(A) person who advocates on behalf of a crime victim, including a victim advocate (as defined in IC 35-37-6-3.5) or a victim service provider (as defined in IC 35-37-6-5), for the purposes of providing services to a victim or describing services that may be available to a victim; and

(B) school corporation (as defined by IC 20-18-2-16(a)),

charter school (as defined by IC 20-24-1-4), or nonpublic school (as defined by IC 20-18-2-12) for the purpose of enhancing the safety or security of a student or a school facility;

without the law enforcement agency or private university police department losing its discretion to keep those records confidential from other records requesters. However, certain law enforcement records must be made available for inspection and copying as provided in section 5 of this chapter.

(2) The work product of an attorney representing, pursuant to state employment or an appointment by a public agency:

(A) a public agency;

(B) the state; or

(C) an individual.

(3) Test questions, scoring keys, and other examination data used in administering a licensing examination, examination for employment, or academic examination before the examination is given or if it is to be given again.

(4) Scores of tests if the person is identified by name and has not consented to the release of the person's scores.

(5) The following:

(A) Records relating to negotiations between:

(i) the Indiana economic development corporation;

(ii) the ports of Indiana;

(iii) the Indiana state department of agriculture;

(iv) the Indiana finance authority;

(v) an economic development commission;

(vi) a local economic development organization that is a nonprofit corporation established under state law whose primary purpose is the promotion of industrial or business development in Indiana, the retention or expansion of Indiana businesses, or the development of entrepreneurial activities in Indiana; or

(vii) a governing body of a political subdivision;

with industrial, research, or commercial prospects, if the records are created while negotiations are in progress. However, this clause does not apply to records regarding research that is prohibited under IC 16-34.5-1-2 or any other law.

(B) Notwithstanding clause (A), the terms of the final offer of public financial resources communicated by the Indiana economic development corporation, the ports of Indiana, the

Indiana finance authority, an economic development commission, or a governing body of a political subdivision to an industrial, a research, or a commercial prospect shall be available for inspection and copying under section 3 of this chapter after negotiations with that prospect have terminated.

(C) When disclosing a final offer under clause (B), the Indiana economic development corporation shall certify that the information being disclosed accurately and completely represents the terms of the final offer.

(D) Notwithstanding clause (A), an incentive agreement with an incentive recipient shall be available for inspection and copying under section 3 of this chapter after the date the incentive recipient and the Indiana economic development corporation execute the incentive agreement regardless of whether negotiations are in progress with the recipient after that date regarding a modification or extension of the incentive agreement.

(6) Records that are intra-agency or interagency advisory or deliberative material, including material developed by a private contractor under a contract with a public agency, that are expressions of opinion or are of a speculative nature, and that are communicated for the purpose of decision making.

(7) Diaries, journals, or other personal notes serving as the functional equivalent of a diary or journal.

(8) Personnel files of public employees and files of applicants for public employment, except for:

(A) the name, compensation, job title, business address, business telephone number, job description, education and training background, previous work experience, or dates of first and last employment of present or former officers or employees of the agency;

(B) information relating to the status of any formal charges against the employee; and

(C) the factual basis for a disciplinary action in which final action has been taken and that resulted in the employee being suspended, demoted, or discharged.

However, all personnel file information shall be made available to the affected employee or the employee's representative. This subdivision does not apply to disclosure of personnel information generally on all employees or for groups of employees without the request being particularized by employee name.

(9) Minutes or records of hospital medical staff meetings.

(10) Administrative or technical information that would jeopardize a record keeping system, voting system, voter registration system, or security system.

(11) Computer programs, computer codes, computer filing systems, and other software that are owned by the public agency or entrusted to it and portions of electronic maps entrusted to a public agency by a utility.

(12) Records specifically prepared for discussion or developed during discussion in an executive session under IC 5-14-1.5-6.1. However, this subdivision does not apply to that information required to be available for inspection and copying under subdivision (8).

(13) The work product of the legislative services agency under personnel rules approved by the legislative council.

(14) The work product of individual members and the partisan staffs of the general assembly.

(15) The identity of a donor of a gift made to a public agency if:

(A) the donor requires nondisclosure of the donor's identity as a condition of making the gift; or

(B) after the gift is made, the donor or a member of the donor's family requests nondisclosure.

(16) Library or archival records:

(A) which can be used to identify any library patron; or

(B) deposited with or acquired by a library upon a condition that the records be disclosed only:

(i) to qualified researchers;

(ii) after the passing of a period of years that is specified in the documents under which the deposit or acquisition is made; or

(iii) after the death of persons specified at the time of the acquisition or deposit.

However, nothing in this subdivision shall limit or affect contracts entered into by the Indiana state library pursuant to IC 4-1-6-8.

(17) The identity of any person who contacts the bureau of motor vehicles concerning the ability of a driver to operate a motor vehicle safely and the medical records and evaluations made by the bureau of motor vehicles staff or members of the driver licensing medical advisory board regarding the ability of a driver to operate a motor vehicle safely. However, upon written request to the commissioner of the bureau of motor vehicles, the driver must be given copies of the driver's medical records and evaluations.

(18) School safety and security measures, plans, and systems, including emergency preparedness plans developed under 511 IAC 6.1-2-2.5.

(19) A record or a part of a record, the public disclosure of which would have a reasonable likelihood of threatening public safety by exposing a vulnerability to terrorist attack. A record described under this subdivision includes the following:

(A) A record assembled, prepared, or maintained to prevent, mitigate, or respond to an act of terrorism under IC 35-47-12-1 (before its repeal), an act of agricultural terrorism under IC 35-47-12-2 (before its repeal), or a felony terrorist offense (as defined in IC 35-50-2-18).

(B) Vulnerability assessments.

(C) Risk planning documents.

(D) Needs assessments.

(E) Threat assessments.

(F) Intelligence assessments.

(G) Domestic preparedness strategies.

(H) The location of community drinking water wells and surface water intakes.

(I) The emergency contact information of emergency responders and volunteers.

(J) Infrastructure records that disclose the configuration of critical systems such as voting system and voter registration system critical infrastructure, **and** communication, electrical, ventilation, water, and wastewater systems.

(K) Detailed drawings or specifications of structural elements, floor plans, and operating, utility, or security systems, whether in paper or electronic form, of any building or facility located on an airport (as defined in IC 8-21-1-1) that is owned, occupied, leased, or maintained by a public agency, or any part of a law enforcement recording that captures information about airport security procedures, areas, or systems. A record described in this clause may not be released for public inspection by any public agency without the prior approval of the public agency that owns, occupies, leases, or maintains the airport. Both of the following apply to the public agency that owns, occupies, leases, or maintains the airport:

(i) The public agency is responsible for determining whether the public disclosure of a record or a part of a record, including a law enforcement recording, has a reasonable likelihood of threatening public safety by exposing a

security procedure, area, system, or vulnerability to terrorist attack.

(ii) The public agency must identify a record described under item (i) and clearly mark the record as "confidential and not subject to public disclosure under IC 5-14-3-4(b)(19)(J) without approval of (insert name of submitting public agency)". However, in the case of a law enforcement recording, the public agency must clearly mark the record as "confidential and not subject to public disclosure under IC 5-14-3-4(b)(19)(K) without approval of (insert name of the public agency that owns, occupies, leases, or maintains the airport)".

(L) The home address, home telephone number, and emergency contact information for any:

(i) emergency management worker (as defined in IC 10-14-3-3);

(ii) public safety officer (as defined in IC 35-47-4.5-3);

(iii) emergency medical responder (as defined in IC 16-18-2-109.8); or

(iv) advanced emergency medical technician (as defined in IC 16-18-2-6.5).

This subdivision does not apply to a record or portion of a record pertaining to a location or structure owned or protected by a public agency in the event that an act of terrorism under IC 35-47-12-1 (before its repeal), an act of agricultural terrorism under IC 35-47-12-2 (before its repeal), or a felony terrorist offense (as defined in IC 35-50-2-18) has occurred at that location or structure, unless release of the record or portion of the record would have a reasonable likelihood of threatening public safety by exposing a vulnerability of other locations or structures to terrorist attack.

(20) The following personal information concerning a customer of a municipally owned utility (as defined in IC 8-1-2-1):

(A) Telephone number.

(B) Address.

(C) Social Security number.

(21) The following personal information about a complainant contained in records of a law enforcement agency:

(A) Telephone number.

(B) The complainant's address. However, if the complainant's address is the location of the suspected crime, infraction, accident, or complaint reported, the address shall be made

available for public inspection and copying.

(22) Notwithstanding subdivision (8)(A), the name, compensation, job title, business address, business telephone number, job description, education and training background, previous work experience, or dates of first employment of a law enforcement officer who is operating in an undercover capacity.

(23) Records requested by an offender that:

(A) contain personal information relating to:

(i) a correctional officer (as defined in IC 5-10-10-1.5);

(ii) a law enforcement officer (as defined in IC 35-31.5-2-185);

(iii) a judge (as defined in IC 33-38-12-3);

(iv) the victim of a crime; or

(v) a family member of a correctional officer, law enforcement officer (as defined in IC 35-31.5-2-185), judge (as defined in IC 33-38-12-3), or victim of a crime; or

(B) concern or could affect the security of a jail or correctional facility.

(24) Information concerning an individual less than eighteen (18) years of age who participates in a conference, meeting, program, or activity conducted or supervised by a state educational institution, including the following information regarding the individual or the individual's parent or guardian:

(A) Name.

(B) Address.

(C) Telephone number.

(D) Electronic mail account address.

(25) Criminal intelligence information.

(26) The following information contained in a report of unclaimed property under IC 32-34-1-26 or in a claim for unclaimed property under IC 32-34-1-36:

(A) Date of birth.

(B) Driver's license number.

(C) Taxpayer identification number.

(D) Employer identification number.

(E) Account number.

(27) Except as provided in subdivision (19) and sections 5.1 and 5.2 of this chapter, a law enforcement recording. However, before disclosing the recording, the public agency must comply with the obscuring requirements of sections 5.1 and 5.2 of this chapter, if applicable.

(28) Records relating to negotiations between a state educational

institution and another entity concerning the establishment of a collaborative relationship or venture to advance the research, engagement, or educational mission of the state educational institution, if the records are created while negotiations are in progress. The terms of the final offer of public financial resources communicated by the state educational institution to an industrial, a research, or a commercial prospect shall be available for inspection and copying under section 3 of this chapter after negotiations with that prospect have terminated. However, this subdivision does not apply to records regarding research prohibited under IC 16-34.5-1-2 or any other law.

(c) Nothing contained in subsection (b) shall limit or affect the right of a person to inspect and copy a public record required or directed to be made by any statute or by any rule of a public agency.

(d) Notwithstanding any other law, a public record that is classified as confidential, other than a record concerning an adoption or patient medical records, shall be made available for inspection and copying seventy-five (75) years after the creation of that record.

(e) Only the content of a public record may form the basis for the adoption by any public agency of a rule or procedure creating an exception from disclosure under this section.

(f) Except as provided by law, a public agency may not adopt a rule or procedure that creates an exception from disclosure under this section based upon whether a public record is stored or accessed using paper, electronic media, magnetic media, optical media, or other information storage technology.

(g) Except as provided by law, a public agency may not adopt a rule or procedure nor impose any costs or liabilities that impede or restrict the reproduction or dissemination of any public record.

(h) Notwithstanding subsection (d) and section 7 of this chapter:

(1) public records subject to IC 5-15 may be destroyed only in accordance with record retention schedules under IC 5-15; or

(2) public records not subject to IC 5-15 may be destroyed in the ordinary course of business.

SECTION 13. IC 5-28-28-4, AS AMENDED BY P.L.158-2019, SECTION 1, AND AS AMENDED BY P.L.214-2019, SECTION 3, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. As used in this chapter, "tax credit" means a state tax liability credit under any of the following:

(1) IC 6-3.1-7 (before its expiration).

(2) IC 6-3.1-13.

(3) IC 6-3.1-26.

(4) IC 6-3.1-30.

~~*(5) IC 6-3.1-31.9.*~~

~~*(6)*~~ **(5)** *IC 6-3.1-34.*

SECTION 14. IC 6-1.1-12-15, AS AMENDED BY P.L.114-2019, SECTION 3, AND AS AMENDED BY P.L.214-2019, SECTION 7, AND AS AMENDED BY P.L.257-2019, SECTION 21, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 15. (a) Except as provided in section 17.8 of this chapter and subject to section 45 of this chapter, an individual who desires to claim the deduction provided by section 13 or 14 of this chapter must file a statement with the auditor of the county in which the individual resides. ~~*With respect to real property,*~~ *To obtain the deduction for a desired calendar year in which property taxes are first due and payable,* the statement must be completed and dated in the *immediately preceding* calendar year ~~*for which the individual wishes to obtain the deduction*~~ and filed with the county auditor on or before January 5 of the ~~*immediately succeeding*~~ calendar year ~~*With respect to a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property, the statement must be filed during the twelve (12) months before March 31 of each year for which the individual wishes to obtain the deduction.*~~ *in which the property taxes are first due and payable.* The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. The statement shall contain a sworn declaration that the individual is entitled to the deduction.

(b) In addition to the statement, the individual shall submit to the county auditor for the auditor's inspection:

(1) a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs if the individual claims the deduction provided by section 13 of this chapter;

(2) a pension certificate or an award of compensation issued by the United States Department of Veterans Affairs if the individual claims the deduction provided by section 14 of this chapter; or

(3) the appropriate certificate of eligibility issued to the individual by the Indiana department of veterans' affairs if the individual claims the deduction provided by section 13 or 14 of this chapter.

(c) If the individual claiming the deduction is under guardianship, the guardian shall file the statement required by this section. If a deceased veteran's surviving spouse is claiming the deduction, the surviving spouse shall provide the documentation necessary to

establish that at the time of death the deceased veteran satisfied the requirements of section 13(a)(1) through 13(a)(4) of this chapter, ~~or~~ section 14(a)(1) through 14(a)(4) of this chapter, *or section 14(b)(2) of this chapter,* whichever applies.

(d) If the individual claiming a deduction under section 13 or 14 of this chapter is buying real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property under a contract that provides that the individual is to pay property taxes for the real estate, mobile home, or manufactured home, the statement required by this section must contain the record number and page where the contract or memorandum of the contract is recorded.

SECTION 15. IC 6-1.1-12-37, AS AMENDED BY P.L.214-2019, SECTION 16, AND AS AMENDED BY P.L.257-2019, SECTION 28, AND AS AMENDED BY P.L.121-2019, SECTION 1, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 37. (a) The following definitions apply throughout this section:

(1) "Dwelling" means any of the following:

(A) Residential real property improvements that an individual uses as the individual's residence, including a house or garage.

(B) A mobile home that is not assessed as real property that an individual uses as the individual's residence.

(C) A manufactured home that is not assessed as real property that an individual uses as the individual's residence.

(2) "Homestead" means an individual's principal place of residence:

(A) that is located in Indiana;

(B) that:

(i) the individual owns;

(ii) the individual is buying under a contract recorded in the county recorder's office, or evidenced by a memorandum of contract recorded in the county recorder's office under IC 36-2-11-20, that provides that the individual is to pay the property taxes on the residence, and that obligates the owner to convey title to the individual upon completion of all of the individual's contract obligations;

(iii) the individual is entitled to occupy as a tenant-stockholder (as defined in 26 U.S.C. 216) of a cooperative housing corporation (as defined in 26 U.S.C. 216); or

(iv) is a residence described in section 17.9 of this chapter that is owned by a trust if the individual is an individual

described in section 17.9 of this chapter; and

(C) that consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.

Except as provided in subsection (k), the term does not include property owned by a corporation, partnership, limited liability company, or other entity not described in this subdivision.

(b) Each year a homestead is eligible for a standard deduction from the assessed value of the homestead for an assessment date. Except as provided in subsection (p), the deduction provided by this section applies to property taxes first due and payable for an assessment date only if an individual has an interest in the homestead described in subsection (a)(2)(B) on:

(1) the assessment date; or

(2) any date in the same year after an assessment date that a statement is filed under subsection (e) or section 44 of this chapter, if the property consists of real property.

If more than one (1) individual or entity qualifies property as a homestead under subsection (a)(2)(B) for an assessment date, only one (1) standard deduction from the assessed value of the homestead may be applied for the assessment date. Subject to subsection (c), the auditor of the county shall record and make the deduction for the individual or entity qualifying for the deduction.

(c) Except as provided in section 40.5 of this chapter, the total amount of the deduction that a person may receive under this section for a particular year is the lesser of:

(1) sixty percent (60%) of the assessed value of the real property, mobile home not assessed as real property, or manufactured home not assessed as real property; or

(2) forty-five thousand dollars ($45,000).

(d) A person who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section with respect to that real property, mobile home, or manufactured home.

(e) Except as provided in sections 17.8 and 44 of this chapter and subject to section 45 of this chapter, an individual who desires to claim the deduction provided by this section must file a certified statement on forms prescribed by the department of local government finance, with the auditor of the county in which the homestead is located. The

statement must include:

(1) the parcel number or key number of the property and the name of the city, town, or township in which the property is located;

(2) the name of any other location in which the applicant or the applicant's spouse owns, is buying, or has a beneficial interest in residential real property;

(3) the names of:

(A) the applicant and the applicant's spouse (if any):

(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or

(ii) that they use as their legal names when they sign their names on legal documents;

if the applicant is an individual; or

(B) each individual who qualifies property as a homestead under subsection (a)(2)(B) and the individual's spouse (if any):

(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or

(ii) that they use as their legal names when they sign their names on legal documents;

if the applicant is not an individual; and

(4) either:

(A) the last five (5) digits of the applicant's Social Security number and the last five (5) digits of the Social Security number of the applicant's spouse (if any); or

(B) if the applicant or the applicant's spouse (if any) does not have a Social Security number, any of the following for that individual:

(i) The last five (5) digits of the individual's driver's license number.

(ii) The last five (5) digits of the individual's state identification card number.

(iii) The last five (5) digits of a preparer tax identification number that is obtained by the individual through the Internal Revenue Service of the United States.

(iv) If the individual does not have a driver's license, a state identification card, or an Internal Revenue Service preparer tax identification number, the last five (5) digits of a control number that is on a document issued to the individual by the

United States government.

If a form or statement provided to the county auditor under this section, IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or part or all of the Social Security number of a party or other number described in subdivision (4)(B) of a party, the telephone number and the Social Security number or other number described in subdivision (4)(B) included are confidential. The statement may be filed in person or by mail. If the statement is mailed, the mailing must be postmarked on or before the last day for filing. The statement applies for that first year and any succeeding year for which the deduction is allowed. ~~*With respect to real property;*~~ *To obtain the deduction for a desired calendar year in which property taxes are first due and payable,* the statement must be completed and dated in the *immediately preceding* calendar year ~~*for which the person desires to obtain the deduction*~~ and filed with the county auditor on or before January 5 of the ~~*immediately succeeding*~~ calendar year ~~*With respect to a mobile home that is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of the year for which the person desires to obtain the deduction.*~~ *in which the property taxes are first due and payable.*

(f) Except as provided in subsection (n), if a person who is receiving, or seeks to receive, the deduction provided by this section in the person's name:

(1) changes the use of the individual's property so that part or all of the property no longer qualifies for the deduction under this section; or

(2) is not eligible for a deduction under this section because the person is already receiving:

(A) a deduction under this section in the person's name as an individual or a spouse; or

(B) a deduction under the law of another state that is equivalent to the deduction provided by this section;

the person must file a certified statement with the auditor of the county, notifying the auditor of the person's ineligibility, not more than sixty (60) days after the date of the change in eligibility. A person who fails to file the statement required by this subsection may, under IC 6-1.1-36-17, be liable for any additional taxes that would have been due on the property if the person had filed the statement as required by this subsection plus a civil penalty equal to ten percent (10%) of the additional taxes due. The civil penalty imposed under this subsection is in addition to any interest and penalties for a delinquent payment that might otherwise be due. One percent (1%) of the total civil penalty

collected under this subsection shall be transferred by the county to the department of local government finance for use by the department in establishing and maintaining the homestead property data base under subsection (i) and, to the extent there is money remaining, for any other purposes of the department. This amount becomes part of the property tax liability for purposes of this article.

(g) The department of local government finance may adopt rules or guidelines concerning the application for a deduction under this section.

(h) This subsection does not apply to property in the first year for which a deduction is claimed under this section if the sole reason that a deduction is claimed on other property is that the individual or married couple maintained a principal residence at the other property on the assessment date in the same year in which an application for a deduction is filed under this section or, if the application is for a homestead that is assessed as personal property, on the assessment date in the immediately preceding year and the individual or married couple is moving the individual's or married couple's principal residence to the property that is the subject of the application. Except as provided in subsection (n), the county auditor may not grant an individual or a married couple a deduction under this section if:

(1) the individual or married couple, for the same year, claims the deduction on two (2) or more different applications for the deduction; and

(2) the applications claim the deduction for different property.

(i) The department of local government finance shall provide secure access to county auditors to a homestead property data base that includes access to the homestead owner's name and the numbers required from the homestead owner under subsection (e)(4) for the sole purpose of verifying whether an owner is wrongly claiming a deduction under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or IC 6-3.6-5 (after December 31, 2016). *Each county auditor shall submit data on deductions applicable to the current tax year on or before March 15 of each year in a manner prescribed by the department of local government finance.*

(j) A county auditor may require an individual to provide evidence proving that the individual's residence is the individual's principal place of residence as claimed in the certified statement filed under subsection (e). The county auditor may limit the evidence that an individual is required to submit to a state income tax return, a valid driver's license, or a valid voter registration card showing that the residence for which the deduction is claimed is the individual's principal place of residence.

The department of local government finance shall work with county auditors to develop procedures to determine whether a property owner that is claiming a standard deduction or homestead credit is not eligible for the standard deduction or homestead credit because the property owner's principal place of residence is outside Indiana.

(k) As used in this section, "homestead" includes property that satisfies each of the following requirements:

(1) The property is located in Indiana and consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.

(2) The property is the principal place of residence of an individual.

(3) The property is owned by an entity that is not described in subsection (a)(2)(B).

(4) The individual residing on the property is a shareholder, partner, or member of the entity that owns the property.

(5) The property was eligible for the standard deduction under this section on March 1, 2009.

(l) If a county auditor terminates a deduction for property described in subsection (k) with respect to property taxes that are:

(1) imposed for an assessment date in 2009; and

(2) first due and payable in 2010;

on the grounds that the property is not owned by an entity described in subsection (a)(2)(B), the county auditor shall reinstate the deduction if the taxpayer provides proof that the property is eligible for the deduction in accordance with subsection (k) and that the individual residing on the property is not claiming the deduction for any other property.

(m) For assessment dates after 2009, the term "homestead" includes:

(1) a deck or patio;

(2) a gazebo; or

(3) another residential yard structure, as defined in rules adopted by the department of local government finance (other than a swimming pool);

that is assessed as real property and attached to the dwelling.

(n) A county auditor shall grant an individual a deduction under this section regardless of whether the individual and the individual's spouse claim a deduction on two (2) different applications and each application claims a deduction for different property if the property owned by the individual's spouse is located outside Indiana and the individual files an affidavit with the county auditor containing the following information:

(1) The names of the county and state in which the individual's spouse claims a deduction substantially similar to the deduction allowed by this section.

(2) A statement made under penalty of perjury that the following are true:

(A) That the individual and the individual's spouse maintain separate principal places of residence.

(B) That neither the individual nor the individual's spouse has an ownership interest in the other's principal place of residence.

(C) That neither the individual nor the individual's spouse has, for that same year, claimed a standard or substantially similar deduction for any property other than the property maintained as a principal place of residence by the respective individuals.

A county auditor may require an individual or an individual's spouse to provide evidence of the accuracy of the information contained in an affidavit submitted under this subsection. The evidence required of the individual or the individual's spouse may include state income tax returns, excise tax payment information, property tax payment information, driver license information, and voter registration information.

(o) If:

(1) a property owner files a statement under subsection (e) to claim the deduction provided by this section for a particular property; and

(2) the county auditor receiving the filed statement determines that the property owner's property is not eligible for the deduction;

the county auditor shall inform the property owner of the county auditor's determination in writing. If a property owner's property is not eligible for the deduction because the county auditor has determined that the property is not the property owner's principal place of residence, the property owner may appeal the county auditor's determination ~~*to the county property tax assessment board of appeals*~~ as provided in IC 6-1.1-15. The county auditor shall inform the property owner of the owner's right to appeal ~~*to the county property tax assessment board of appeals*~~ when the county auditor informs the property owner of the county auditor's determination under this subsection.

(p) An individual is entitled to the deduction under this section for a homestead for a particular assessment date if:

(1) either:

(A) the individual's interest in the homestead as described in

subsection (a)(2)(B) is conveyed to the individual after the assessment date, but within the calendar year in which the assessment date occurs; or

(B) the individual contracts to purchase the homestead after the assessment date, but within the calendar year in which the assessment date occurs;

(2) on the assessment date:

(A) the property on which the homestead is currently located was vacant land; or

(B) the construction of the dwelling that constitutes the homestead was not completed; and

(3) either:

(A) the individual files the certified statement required by subsection (e); or

(B) a sales disclosure form that meets the requirements of section 44 of this chapter is submitted to the county assessor on or before December 31 of the calendar year for the individual's purchase of the homestead.

An individual who satisfies the requirements of subdivisions (1) through (3) is entitled to the deduction under this section for the homestead for the assessment date, even if on the assessment date the property on which the homestead is currently located was vacant land or the construction of the dwelling that constitutes the homestead was not completed. The county auditor shall apply the deduction for the assessment date and for the assessment date in any later year in which the homestead remains eligible for the deduction. A homestead that qualifies for the deduction under this section as provided in this subsection is considered a homestead for purposes of section 37.5 of this chapter and IC 6-1.1-20.6.

(q) This subsection applies to an application for the deduction provided by this section that is filed for an assessment date occurring after December 31, 2013. Notwithstanding any other provision of this section, an individual buying a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property under a contract providing that the individual is to pay the property taxes on the mobile home or manufactured home is not entitled to the deduction provided by this section unless the parties to the contract comply with IC 9-17-6-17.

(r) This subsection:

(1) applies to an application for the deduction provided by this section that is filed for an assessment date occurring after December 31, 2013; and

(2) does not apply to an individual described in subsection (q).

The owner of a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property must attach a copy of the owner's title to the mobile home or manufactured home to the application for the deduction provided by this section.

(s) For assessment dates after 2013, the term "homestead" includes property that is owned by an individual who:

(1) is serving on active duty in any branch of the armed forces of the United States;

(2) was ordered to transfer to a location outside Indiana; and

(3) was otherwise eligible, without regard to this subsection, for the deduction under this section for the property for the assessment date immediately preceding the transfer date specified in the order described in subdivision (2).

For property to qualify under this subsection for the deduction provided by this section, the individual described in subdivisions (1) through (3) must submit to the county auditor a copy of the individual's transfer orders or other information sufficient to show that the individual was ordered to transfer to a location outside Indiana. The property continues to qualify for the deduction provided by this section until the individual ceases to be on active duty, the property is sold, or the individual's ownership interest is otherwise terminated, whichever occurs first. Notwithstanding subsection (a)(2), the property remains a homestead regardless of whether the property continues to be the individual's principal place of residence after the individual transfers to a location outside Indiana. The property continues to qualify as a homestead under this subsection if the property is leased while the individual is away from Indiana and is serving on active duty, if the individual has lived at the property at any time during the past ten (10) years. Otherwise, the property ceases to qualify as a homestead under this subsection if the property is leased while the individual is away from Indiana. Property that qualifies as a homestead under this subsection shall also be construed as a homestead for purposes of section 37.5 of this chapter.

SECTION 16. IC 6-1.1-15-1.1, AS AMENDED BY P.L.195-2019, SECTION 1, AND AS AMENDED BY P.L.257-2019, SECTION 30, AND AS AMENDED BY P.L.121-2019, SECTION 2, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1.1. (a) A taxpayer may appeal an assessment of a taxpayer's tangible property by filing a notice in writing with the township assessor, or the county assessor if the township is not served by a township assessor. Except as provided in ~~*subsection*~~

subsections (e) *and (h),* an appeal under this section may raise any claim of an error related to the following:

(1) The assessed value of the property.

(2) The assessment was against the wrong person.

(3) The approval, denial, or omission of a deduction, credit, exemption, abatement, or tax cap.

(4) A clerical, mathematical, or typographical mistake.

(5) The description of the real property.

(6) The legality or constitutionality of a property tax or assessment.

A written notice under this section must be made on a form designated by the department of local government finance. A taxpayer must file a separate petition for each parcel.

(b) A taxpayer may appeal an error in the assessed value of the property under subsection (a)(1) any time after the official's action, but not later than the following:

(1) For assessments before January 1, 2019, the earlier of:

(A) forty-five (45) days after the date on which the notice of assessment is mailed by the county; or

(B) forty-five (45) days after the date on which the tax statement is mailed by the county treasurer, regardless of whether the assessing official changes the taxpayer's assessment.

(2) For assessments *of real property* after December 31, 2018, the earlier of:

(A) June 15 of the assessment year, if the notice of assessment is mailed by the county before May 1 of the assessment year; or

(B) June 15 of the year in which the tax statement is mailed by the county treasurer, if the notice of assessment is mailed by the county on or after May 1 of the assessment year.

(3) For assessments of personal property, forty-five (45) days after the date on which the county mails the notice under IC 6-1.1-3-20.

A taxpayer may appeal an error in the assessment under subsection (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after the taxes were first due.

(c) Except as provided in subsection (d), an appeal under this section applies only to the tax year corresponding to the tax statement or other notice of action.

(d) An appeal under this section applies to a prior tax year if a county official took action regarding a prior tax year, and such action

is reflected for the first time in the tax statement. A taxpayer who has timely filed a written notice of appeal under this section may be required to file a petition for each tax year, and each petition filed later must be considered timely.

(e) A taxpayer may not appeal under this section any claim of error related to the following:

(1) The denial of a deduction, exemption, abatement, or credit if the authority to approve or deny is not vested in the county board, county auditor, county assessor, or township assessor.

(2) The calculation of interest and penalties.

(3) A matter under subsection (a) if a separate appeal or review process is statutorily prescribed.

However, a claim may be raised under this section regarding the omission or application of a deduction approved by an authority other than the county board, county auditor, county assessor, or township assessor under subdivision (2).

(f) The filing of a written notice under this section constitutes a request by the taxpayer for a preliminary informal meeting with the township assessor, or the county assessor if the township is not served by a township assessor.

(g) A county or township official who receives a written notice under this section shall forward the notice to:

(1) the county board; *and*

(2) the county auditor, if the taxpayer raises a claim regarding a matter that is in the discretion of the county auditor.

(h) A taxpayer may not raise any claim in an appeal under this section related to the legality or constitutionality of:

(1) a user fee (as defined in IC 33-23-1-10.5);

(2) any other charge, fee, or rate imposed by a political subdivision under any other law; or

(3) any tax imposed by a political subdivision other than a property tax.

SECTION 17. IC 6-1.1-15-4, AS AMENDED BY P.L.257-2019, SECTION 31, AND AS AMENDED BY P.L.121-2019, SECTION 6, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. (a) After receiving a petition for review which is filed under section 3 of this chapter, the Indiana board shall conduct a hearing at its earliest opportunity. The Indiana board may correct any errors ~~*that may have been made and adjust the assessment or exemption in accordance with the correction.*~~ *related to a claim under section 1.1 of this chapter that is within the jurisdiction of the Indiana board under IC 6-1.5-4-1.*

(b) If the Indiana board conducts a site inspection of the property as part of its review of the petition, the Indiana board shall give notice to all parties of the date and time of the site inspection. The Indiana board is not required to assess the property in question. The Indiana board shall give notice of the date fixed for the hearing, by mail, to the ~~*taxpayer and to the county assessor.*~~ *parties or a party's representative.* The Indiana board shall give these notices at least thirty (30) days before the day fixed for the hearing unless the parties agree to a shorter period. With respect to a petition for review filed by a county assessor, the county board that made the determination under review under this section may file an amicus curiae brief in the review proceeding under this section. The expenses incurred by the county board in filing the amicus curiae brief shall be paid from the property reassessment fund under IC 6-1.1-4-27.5 of the county in which the property is located. The executive of a taxing unit may file an amicus curiae brief in the review proceeding under this section if the property ~~*whose assessment or exemption*~~ *that* is ~~*under*~~ *the subject of the* appeal is subject to assessment by that taxing unit.

(c) If a petition for review does not comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter, the Indiana board shall return the petition to the petitioner and include a notice describing the defect in the petition. The petitioner then has thirty (30) days from the date on the notice to cure the defect and file a corrected petition. The Indiana board shall deny a corrected petition for review if it does not substantially comply with the Indiana board's instructions for completing the form prescribed under section 3 of this chapter.

(d) After the hearing, the Indiana board shall give the ~~*taxpayer, the county assessor,*~~ *parties* and any entity that filed an amicus curiae brief, *or their representatives:*

(1) notice, by mail, of its final determination; and

(2) for parties entitled to appeal the final determination, notice of the procedures they must follow in order to obtain court review under section 5 of this chapter.

(e) ~~*Except as provided in subsection (f),*~~ The Indiana board shall conduct a hearing not later than ~~*nine (9) months*~~ *one (1) year* after a petition in proper form is filed with the Indiana board. ~~*excluding any time due to a delay reasonably caused by the petitioner.*~~

~~*(f) With respect to an appeal of a real property assessment that takes effect on the assessment date on which a reassessment of real property takes effect under IC 6-1.1-4-4.2, the Indiana board shall conduct a hearing not later than one (1) year after a petition in proper*~~

~~*form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.*~~

~~*(g)*~~ *(f)* ~~*Except as provided in subsection (h),*~~ The Indiana board shall ~~*make*~~ *issue* a determination not later than the later of:

(1) ninety (90) days after the hearing; or

(2) the date set in an extension order issued by the Indiana board. *The board may not extend the date by more than one hundred eighty (180) days.*

~~*(h) With respect to an appeal of a real property assessment that takes effect on the assessment date on which a reassessment of real property takes effect under IC 6-1.1-4-4.2, the Indiana board shall make a determination not later than the later of:*~~

~~*(1) one hundred eighty (180) days after the hearing; or*~~

~~*(2) the date set in an extension order issued by the Indiana board.*~~

(g) The time periods described in subsections (e) and (f) do not include any period of time that is attributable to a party's:

(1) request for a continuance, stay, extension, or summary disposition;

(2) consent to a case management order, stipulated record, or proposed hearing date;

(3) failure to comply with the board's orders or rules; or

(4) waiver of a deadline.

~~*(i)*~~ *(h)* ~~*The Indiana board may not extend the final determination date under subsection (g) or (h) by more than one hundred eighty (180) days.*~~ If the Indiana board fails to ~~*make a final determination*~~ *take action required under subsection (e) or (f),* ~~*within the time allowed by this section,*~~ the entity that initiated the petition may:

(1) take no action and wait for the Indiana board to ~~*make*~~ *hear the matter and issue* a final determination; or

(2) petition for judicial review under section 5 of this chapter.

(i) This subsection applies when the board has not held a hearing. A person may not seek judicial review under subsection (h)(2) until: ~~*the person:*~~

(1) **the person** *requests a hearing in writing; and*

(2) sixty (60) days have passed after the person requests a hearing under subdivision (1) and the matter has not been heard or otherwise extended under subsection (g).

(j) A final determination must include separately stated findings of fact for all aspects of the determination. Findings of ultimate fact must be accompanied by a concise statement of the underlying basic facts of record to support the findings. Findings must be based exclusively upon the evidence on the record in the proceeding and on matters

officially noticed in the proceeding. Findings must be based upon a preponderance of the evidence.

(k) The Indiana board may limit the scope of the appeal to the issues raised in the petition and the evaluation of the evidence presented to the county board in support of those issues only if all parties participating in the hearing required under subsection (a) agree to the limitation. A party participating in the hearing required under subsection (a) is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the county board.

(l) The Indiana board may require the parties to the appeal:

(1) to file not more than five (5) business days before the date of the hearing required under subsection (a) documentary evidence or summaries of statements of testimonial evidence; and

(2) to file not more than fifteen (15) business days before the date of the hearing required under subsection (a) lists of witnesses and exhibits to be introduced at the hearing.

(m) A party to a proceeding before the Indiana board shall provide to all other parties to the proceeding the information described in subsection (l) if the other party requests the information in writing at least ten (10) days before the deadline for filing of the information under subsection (l).

(n) The Indiana board may base its final determination on a stipulation between the respondent and the petitioner. If the final determination is based on a stipulated assessed valuation of tangible property, the Indiana board may order the placement of a notation on the permanent assessment record of the tangible property that the assessed valuation was determined by stipulation. The Indiana board may:

(1) order that a final determination under this subsection has no precedential value; or

(2) specify a limited precedential value of a final determination under this subsection.

(o) If a party to a proceeding, or a party's authorized representative, elects to receive any notice under this section by electronic mail, the notice is considered effective in the same manner as if the notice had been sent by United States mail, with postage prepaid, to the party's or representative's mailing address of record.

(p) At a hearing under this section, the Indiana board shall admit into evidence an appraisal report, prepared by an appraiser, unless the appraisal report is ruled inadmissible on grounds besides a hearsay objection. This exception to the hearsay rule shall not be construed to

limit the discretion of the Indiana board, as trier of fact, to review the probative value of an appraisal report.

SECTION 18. IC 6-1.1-15-5, AS AMENDED BY P.L.257-2019, SECTION 32, AND AS AMENDED BY P.L.121-2019, SECTION 7, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) Not later than fifteen (15) days after the Indiana board gives notice of its final determination under section 4 of this chapter to the party or the maximum allowable time for the issuance of a final determination by the Indiana board under section 4 of this chapter expires, a party to the proceeding may request a rehearing before the Indiana board. The Indiana board may conduct a rehearing and affirm or modify its final determination, giving the same notices after the rehearing as are required by section 4 of this chapter. The Indiana board has fifteen (15) days after receiving a petition for a rehearing to determine whether to grant a rehearing. Failure to grant a rehearing not later than fifteen (15) days after receiving the petition shall be treated as a final determination to deny the petition. A petition for a rehearing does not toll the time in which to file a petition for judicial review unless the petition for rehearing is granted. If the Indiana board determines to rehear a final determination, the Indiana board:

(1) may conduct the additional hearings that the Indiana board determines necessary or review the written record without additional hearings; and

(2) shall issue a final determination not later than ninety (90) days after notifying the parties that the Indiana board will rehear the final determination.

If the Indiana board fails to make a final determination within the time allowed under subdivision (2), the entity that initiated the petition for rehearing may take no action and wait for the Indiana board to make a final determination or petition for judicial review under subsection (g).

(b) A party may petition for judicial review of the final determination of the Indiana board. ~~*regarding the assessment or exemption of tangible property.*~~ In order to obtain judicial review under this section, a party must:

(1) file a petition with the Indiana tax court;

(2) serve a copy of the petition on:

(A) the ~~*county assessor;*~~ *parties to the review by the Indiana board;*

(B) the attorney general; and

(C) any entity that filed an amicus curiae brief with the Indiana board; and

(3) file a written notice of appeal with the Indiana board informing the Indiana board of the party's intent to obtain judicial review.

Petitions for judicial review may be consolidated at the request of the appellants if it can be done in the interest of justice. The department of local government finance may intervene in an action taken under this subsection if the interpretation of a rule of the department is at issue in the action. The county assessor is a party to the review under this section.

(c) Except as provided in subsection (g), to initiate a proceeding for judicial review under this section, a party must take the action required by subsection (b) not later than:

(1) forty-five (45) days after the Indiana board gives the person notice of its final determination, unless a rehearing is conducted under subsection (a); or

(2) forty-five (45) days after the Indiana board gives the person notice under subsection (a) of its final determination, if a rehearing is conducted under subsection (a) or the maximum time elapses for the Indiana board to make a determination under this section.

(d) The failure of the Indiana board to conduct a hearing within the period prescribed in section 4(e) ~~*or 4(f)*~~ of this chapter does not constitute notice to the party of an Indiana board final determination.

(e) The county assessor may petition for judicial review to the tax court in the manner prescribed in this section. *If the county auditor appeared before the Indiana board concerning the matter, the county auditor may petition for judicial review to the tax court in the manner prescribed in this section.*

(f) The county assessor may not be represented by the attorney general in a judicial review initiated under subsection (b) by the county assessor.

(g) If the maximum time elapses for the Indiana board to give notice of its final determination under subsection (a) or section 4 of this chapter, a party may initiate a proceeding for judicial review by taking the action required by subsection (b) at any time after the maximum time elapses. If:

(1) a judicial proceeding is initiated under this subsection; and

(2) the Indiana board has not issued a determination;

the tax court shall determine the matter de novo.

SECTION 19. IC 6-1.1-18-5, AS AMENDED BY P.L.252-2019, SECTION 3, AND AS AMENDED BY P.L.257-2019, SECTION 49, IS CORRECTED AND AMENDED TO READ AS FOLLOWS

[EFFECTIVE JULY 1, 2020]: Sec. 5. (a) If the proper officers of a political subdivision desire to appropriate more money for a particular year than the amount prescribed in the budget for that year as finally determined under this article, they shall give notice of their proposed additional appropriation. The notice shall state the time and place at which a public hearing will be held on the proposal. The notice shall be given once in accordance with IC 5-3-1-2(b).

(b) If the additional appropriation by the political subdivision is made from a fund ~~*that receives:*~~

~~*(1) distributions from the motor vehicle highway account established under IC 8-14-1-1 or the local road and street account established under IC 8-14-2-4; or*~~

~~*(2) revenue from property taxes levied under IC 6-1.1;*~~ *for which the budget, rate, or levy is certified by the department of local government finance under IC 6-1.1-17-16,*

the political subdivision must report the additional appropriation to the department of local government finance. If the additional appropriation is made from a fund described under this subsection, subsections (f), (g), (h), and (i) apply to the political subdivision.

(c) However, if the additional appropriation is not made from a fund described under subsection (b), subsections (f), (g), (h), and (i) do not apply to the political subdivision. Subsections (f), (g), (h), and (i) do not apply to an additional appropriation made from the cumulative bridge fund if the appropriation meets the requirements under IC 8-16-3-3(c).

(d) A political subdivision may make an additional appropriation without approval of the department of local government finance if the additional appropriation is made from a fund that is not described under subsection (b). However, the fiscal officer of the political subdivision shall report the additional appropriation to the department of local government finance.

(e) *Subject to subsections (j) and (k),* after the public hearing, the proper officers of the political subdivision shall file a certified copy of their final proposal and any other relevant information to the department of local government finance.

(f) When the department of local government finance receives a certified copy of a proposal for an additional appropriation under subsection (e), the department shall determine whether sufficient funds are available or will be available for the proposal. The determination shall be made in writing and sent to the political subdivision not more than fifteen (15) days after the department of local government finance receives the proposal.

(g) In making the determination under subsection (f), the department of local government finance shall limit the amount of the additional appropriation to revenues available, or to be made available, which have not been previously appropriated.

(h) If the department of local government finance disapproves an additional appropriation under subsection (f), the department shall specify the reason for its disapproval on the determination sent to the political subdivision.

(i) A political subdivision may request a reconsideration of a determination of the department of local government finance under this section by filing a written request for reconsideration. A request for reconsideration must:

(1) be filed with the department of local government finance within fifteen (15) days of the receipt of the determination by the political subdivision; and

(2) state with reasonable specificity the reason for the request.

The department of local government finance must act on a request for reconsideration within fifteen (15) days of receiving the request.

(j) This subsection applies to an additional appropriation by a political subdivision that must have the political subdivision's annual appropriations and annual tax levy adopted by a city, town, or county fiscal body under IC 6-1.1-17-20 or IC 36-1-23 or by a legislative or fiscal body under IC 36-3-6-9. The fiscal or legislative body of the city, town, or county that adopted the political subdivision's annual appropriation and annual tax levy must adopt the additional appropriation by ordinance before the department of local government finance may approve the additional appropriation.

(k) This subsection applies to a public library that is not required to submit the public library's budgets, tax rates, and tax levies for binding review and approval under IC 6-1.1-17-20 *or IC 6-1.1-17-20.4.* If a public library subject to this subsection proposes to make an additional appropriation for a year, and the additional appropriation would result in the budget for the library for that year increasing (as compared to the previous year) by a percentage that is greater than the result of the assessed value growth quotient determined under IC 6-1.1-18.5-2 for the calendar year minus one (1), the additional appropriation must first be approved by the city, town, or county fiscal body described in IC 6-1.1-17-20.3(c) or ~~*IC 6-1.1-17-20(d),*~~ *IC 6-1.1-17-20.3(d),* as appropriate.

SECTION 20. IC 6-2.5-5-8, AS AMENDED BY P.L.108-2019, SECTION 113, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) As used in this section, "new

motor vehicle" has the meaning set forth in IC 9-13-2-111.

(b) Except as provided in subsection (j), transactions involving tangible personal property other than a new motor vehicle are exempt from the state gross retail tax if the person acquiring the property acquires it for resale, rental, or leasing in the ordinary course of the person's business without changing the form of the property.

(c) The following transactions involving a new motor vehicle are exempt from the state gross retail tax:

(1) A transaction in which a person that has a franchise in effect at the time of the transaction for the vehicle trade name, trade or service mark, or related characteristics acquires a new motor vehicle for resale, rental, or leasing in the ordinary course of the person's business.

(2) A transaction in which a person that is a franchisee appointed by a manufacturer or converter manufacturer licensed under IC 9-23 **(before July 1, 2013) or licensed under IC 9-32 (after June 30, 2013)** acquires a new motor vehicle that has at least one (1) trade name, service mark, or related characteristic as a result of modification or further manufacture by the manufacturer or converter manufacturer for resale, rental, or leasing in the ordinary course of the person's business.

(3) A transaction in which a person acquires a new motor vehicle for rental or leasing in the ordinary course of the person's business as a rental company (as defined in IC 24-4-9-7).

(d) The rental or leasing of accommodations to a promoter by a political subdivision (including a capital improvement board) or the state fair commission is not exempt from the state gross retail tax, if the rental or leasing of the property by the promoter is exempt under IC 6-2.5-4-4.

(e) This subsection applies only to aircraft acquired after June 30, 2008. Except as provided in subsection (h), a transaction in which a person acquires an aircraft for rental or leasing in the ordinary course of the person's business is not exempt from the state gross retail tax unless the person establishes, under guidelines adopted by the department in the manner provided in IC 4-22-2-37.1 for the adoption of emergency rules, that the annual amount of the gross lease revenue derived from leasing or rental of the aircraft, which may include revenue from related party transactions, is equal to or greater than seven and five-tenths percent (7.5%) of the:

(1) book value of the aircraft, as published in the Vref Aircraft Value Reference guide for the aircraft; or

(2) net acquisition price for the aircraft.

If a person acquires an aircraft below the Vref Aircraft Value Reference guide book value, the person may appeal to the department for a lower lease or rental threshold equal to the actual acquisition price paid if the person demonstrates that the transaction was completed in a commercially reasonable manner based on the aircraft's age, condition, and equipment. The department may request the person to submit to the department supporting documents showing the aircraft is available for general public lease or rental, copies of business and aircraft insurance policies, and other documents that assist the department in determining if an aircraft is exempt from the state gross retail tax.

(f) A person is required to meet the requirements of subsection (e) until the earlier of the date the aircraft has generated sales tax on leases or rental income that is equal to the amount of the original sales tax exemption or the elapse of thirteen (13) years. If the aircraft is sold by the person before meeting the requirements of this section and before the sale the aircraft was exempt from gross retail tax under subsection (e), the sale of the aircraft shall not result in the assessment or collection of gross retail tax for the period from the date of acquisition to the date of sale by the person.

(g) The person is required to remit the gross retail tax on taxable lease and rental transactions no matter how long the aircraft is used for lease and rental.

(h) This subsection applies only to aircraft acquired after December 31, 2007. A transaction in which a person acquires an aircraft to rent or lease the aircraft to another person for predominant use in public transportation by the other person or by an affiliate of the other person is exempt from the state gross retail tax. The department may not require a person to meet the revenue threshold in subsection (e) with respect to the person's leasing or rental of the aircraft to receive or maintain the exemption. To maintain the exemption provided under this subsection, the department may require the person to submit only annual reports showing that the aircraft is predominantly used to provide public transportation.

(i) The exemptions allowed under subsections (e) and (h) apply regardless of the relationship, if any, between the person or lessor and the lessee or renter of the aircraft.

(j) A person who purchases a motor vehicle for sharing through a peer to peer vehicle sharing program (as defined in IC 24-4-9.2-4) is not eligible for the exemption under this section.

SECTION 21. IC 6-2.5-8-7, AS AMENDED BY P.L.80-2019, SECTION 2, AND AS AMENDED BY P.L.234-2019, SECTION 6, IS

CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) The department may, for good cause, revoke a certificate issued under section 1, 3, or 4 of this chapter. However, the department must give the certificate holder at least five (5) days notice before it revokes the certificate under this subsection. Good cause for revocation may include the following:

(1) Failure to:

(A) file a return required under this chapter or for any tax collected for the state in trust; or

(B) remit any tax collected for the state in trust.

(2) Being charged with a violation of any provision under IC 35.

(3) Being subject to a court order under IC 7.1-2-6-7, IC 32-30-6-8, IC 32-30-7, or IC 32-30-8.

(4) Being charged with a violation of IC 23-15-12.

(5) Operating as a retail merchant where the certificate issued under section 1 of this chapter could have been denied under section 1(e) of this chapter prior to its issuance.

The department may revoke a certificate before a criminal adjudication or without a criminal charge being filed. If the department gives notice of an intent to revoke based on an alleged violation of subdivision (2), the department shall hold a public hearing to determine whether good cause exists. If the department finds in a public hearing by a preponderance of the evidence that a person has committed a violation described in subdivision (2), the department shall proceed in accordance with subsection (i) (if the violation resulted in a criminal conviction) or subsection (j) (if the violation resulted in a judgment for an infraction).

(b) The department shall revoke a certificate issued under section 1, 3, or 4 of this chapter if, for a period of three (3) years, the certificate holder fails to:

(1) file the returns required by IC 6-2.5-6-1; or

(2) report the collection of any state gross retail or use tax on the returns filed under IC 6-2.5-6-1.

However, the department must give the certificate holder at least five (5) days notice before it revokes the certificate.

(c) The department may, for good cause, revoke a certificate issued under section 1 of this chapter after at least five (5) days notice to the certificate holder if:

(1) the certificate holder is subject to an innkeeper's tax under IC 6-9; and

(2) a board, bureau, or commission established under IC 6-9 files a written statement with the department.

(d) The statement filed under subsection (c) must state that:

(1) information obtained by the board, bureau, or commission under IC 6-8.1-7-1 indicates that the certificate holder has not complied with IC 6-9; and

(2) the board, bureau, or commission has determined that significant harm will result to the county from the certificate holder's failure to comply with IC 6-9.

(e) The department shall revoke or suspend a certificate issued under section 1 of this chapter after at least five (5) days notice to the certificate holder if:

(1) the certificate holder owes taxes, penalties, fines, interest, or costs due under IC 6-1.1 that remain unpaid at least sixty (60) days after the due date under IC 6-1.1; and

(2) the treasurer of the county to which the taxes are due requests the department to revoke or suspend the certificate.

(f) The department shall reinstate a certificate suspended under subsection (e) if the taxes and any penalties due under IC 6-1.1 are paid or the county treasurer requests the department to reinstate the certificate because an agreement for the payment of taxes and any penalties due under IC 6-1.1 has been reached to the satisfaction of the county treasurer.

(g) The department shall revoke a certificate issued under section 1 of this chapter after at least five (5) days notice to the certificate holder if the department finds in a public hearing by a preponderance of the evidence that the certificate holder has violated IC 35-45-5-3, IC 35-45-5-3.5, or IC 35-45-5-4.

(h) If a person makes a payment for the certificate under section 1 or 3 of this chapter with a check, credit card, debit card, or electronic funds transfer, and the department is unable to obtain payment of the check, credit card, debit card, or electronic funds transfer for its full face amount when the check, credit card, debit card, or electronic funds transfer is presented for payment through normal banking channels, the department shall notify the person by mail that the check, credit card, debit card, or electronic funds transfer was not honored and that the person has five (5) days after the notice is mailed to pay the fee in cash, by certified check, or other guaranteed payment. If the person fails to make the payment within the five (5) day period, the department shall revoke the certificate.

(i) If the department finds in a public hearing by a preponderance of the evidence that a person has a conviction for ~~*a violation of IC 35-48-4-10.5*~~ *an offense under IC 35-48-4* and the conviction involved the sale of or the offer to sell, in the normal course of

business, a synthetic drug ~~or~~ *(as defined in IC 35-31.5-2-321),* a synthetic drug lookalike substance *(as defined in IC 35-31.5-2-321.5 (before its repeal on July 1, 2019)), a controlled substance analog (as defined in IC 35-48-1-9.3), or a substance represented to be a controlled substance (as described in IC 35-48-4-4.6)* by a retail merchant in a place of business for which the retail merchant has been issued a registered retail merchant certificate under section 1 of this chapter, the department:

(1) shall suspend the registered retail merchant certificate for the place of business for one (1) year; and

(2) may not issue another retail merchant certificate under section 1 of this chapter for one (1) year to any person:

(A) that:

(i) applied for; or

(ii) made a retail transaction under;

the retail merchant certificate suspended under subdivision (1); or

(B) that:

(i) owned or co-owned, directly or indirectly; or

(ii) was an officer, a director, a manager, or a partner of;

the retail merchant that was issued the retail merchant certificate suspended under subdivision (1).

(j) If the department finds in a public hearing by a preponderance of the evidence that a person has a judgment for a violation of IC 35-48-4-10.5 *(before its repeal on July 1, 2019)* as an infraction and the violation involved the sale of or the offer to sell, in the normal course of business, a synthetic drug or a synthetic drug lookalike substance by a retail merchant in a place of business for which the retail merchant has been issued a registered retail merchant certificate under section 1 of this chapter, the department:

(1) may suspend the registered retail merchant certificate for the place of business for six (6) months; and

(2) may withhold issuance of another retail merchant certificate under section 1 of this chapter for six (6) months to any person:

(A) that:

(i) applied for; or

(ii) made a retail transaction under;

the retail merchant certificate suspended under subdivision (1); or

(B) that:

(i) owned or co-owned, directly or indirectly; or

(ii) was an officer, a director, a manager, or a partner of;

the retail merchant that was issued the retail merchant certificate suspended under subdivision (1).

(k) If the department finds in a public hearing by a preponderance of the evidence that a person has a conviction for a violation of IC 35-48-4-10(d)(3) and the conviction involved an offense committed by a retail merchant in a place of business for which the retail merchant has been issued a registered retail merchant certificate under section 1 of this chapter, the department:

(1) shall suspend the registered retail merchant certificate for the place of business for one (1) year; and

(2) may not issue another retail merchant certificate under section 1 of this chapter for one (1) year to any person:

(A) that:

(i) applied for; or

(ii) made a retail transaction under;

the retail merchant certificate suspended under subdivision (1); or

(B) that:

(i) owned or co-owned, directly or indirectly; or

(ii) was an officer, a director, a manager, or a partner of;

the retail merchant that was issued the retail merchant certificate suspended under subdivision (1).

SECTION 22. IC 6-3-1-3.5, AS AMENDED BY P.L.234-2019, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3.5. When used in this article, the term "adjusted gross income" shall mean the following:

(a) In the case of all individuals, "adjusted gross income" (as defined in Section 62 of the Internal Revenue Code), modified as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Except as provided in subsection (c), add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 62 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.

(3) Subtract one thousand dollars ($1,000), or in the case of a joint return filed by a husband and wife, subtract for each spouse one thousand dollars ($1,000).

(4) Subtract one thousand dollars ($1,000) for:

(A) each of the exemptions provided by Section 151(c) of the Internal Revenue Code (as effective January 1, 2017);

(B) each additional amount allowable under Section 63(f) of the Internal Revenue Code; and

(C) the spouse of the taxpayer if a separate return is made by the taxpayer and if the spouse, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer.

(5) Subtract:

(A) one thousand five hundred dollars ($1,500) for each of the exemptions allowed under Section 151(c)(1)(B) of the Internal Revenue Code (as effective January 1, 2004);

(B) one thousand five hundred dollars ($1,500) for each exemption allowed under Section 151(c) of the Internal Revenue Code (as effective January 1, 2017) for an individual:

(i) who is less than nineteen (19) years of age or is a full-time student who is less than twenty-four (24) years of age;

(ii) for whom the taxpayer is the legal guardian; and

(iii) for whom the taxpayer does not claim an exemption under clause (A); and

(C) five hundred dollars ($500) for each additional amount allowable under Section 63(f)(1) of the Internal Revenue Code if the adjusted gross income of the taxpayer, or the taxpayer and the taxpayer's spouse in the case of a joint return, is less than forty thousand dollars ($40,000).

This amount is in addition to the amount subtracted under subdivision (4).

(6) Subtract any amounts included in federal adjusted gross income under Section 111 of the Internal Revenue Code as a recovery of items previously deducted as an itemized deduction from adjusted gross income.

(7) Subtract any amounts included in federal adjusted gross income under the Internal Revenue Code which amounts were received by the individual as supplemental railroad retirement annuities under 45 U.S.C. 231 and which are not deductible under subdivision (1).

(8) Subtract an amount equal to the amount of federal Social Security and Railroad Retirement benefits included in a taxpayer's federal gross income by Section 86 of the Internal Revenue Code.

(9) In the case of a nonresident taxpayer or a resident taxpayer residing in Indiana for a period of less than the taxpayer's entire taxable year, the total amount of the deductions allowed pursuant to subdivisions (3), (4), and (5) shall be reduced to an amount

which bears the same ratio to the total as the taxpayer's income taxable in Indiana bears to the taxpayer's total income.

(10) In the case of an individual who is a recipient of assistance under IC 12-10-6-1, IC 12-10-6-2.1, IC 12-15-2-2, or IC 12-15-7, subtract an amount equal to that portion of the individual's adjusted gross income with respect to which the individual is not allowed under federal law to retain an amount to pay state and local income taxes.

(11) In the case of an eligible individual, subtract the amount of a Holocaust victim's settlement payment included in the individual's federal adjusted gross income.

(12) Subtract an amount equal to the portion of any premiums paid during the taxable year by the taxpayer for a qualified long term care policy (as defined in IC 12-15-39.6-5) for the taxpayer or the taxpayer's spouse, or both.

(13) Subtract an amount equal to the lesser of:

(A) two thousand five hundred dollars ($2,500); or

(B) the amount of property taxes that are paid during the taxable year in Indiana by the individual on the individual's principal place of residence.

(14) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment included in the individual's federal adjusted gross income.

(15) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(16) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(17) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal

Revenue Code in a total amount exceeding the sum of:

(A) twenty-five thousand dollars ($25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:

(i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;

(ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and

(iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(18) Subtract an amount equal to the amount of the taxpayer's qualified military income that was not excluded from the taxpayer's gross income for federal income tax purposes under Section 112 of the Internal Revenue Code.

(19) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and

(B) included in the individual's federal adjusted gross income under the Internal Revenue Code.

(20) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract the amount necessary from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

(21) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011.

(22) Subtract an amount as described in Section 1341(a)(2) of the Internal Revenue Code to the extent, if any, that the amount was previously included in the taxpayer's adjusted gross income for a prior taxable year.

(23) For taxable years beginning after December 25, 2016, add an amount equal to the deduction for deferred foreign income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal Revenue Code.

(24) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(25) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(26) Subtract any other amounts the taxpayer is entitled to deduct under IC 6-3-2.

(b) In the case of corporations, the same as "taxable income" (as defined in Section 63 of the Internal Revenue Code) adjusted as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 170 of the Internal Revenue Code (concerning charitable contributions).

(3) Except as provided in subsection (c), add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 63 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.

(4) Subtract an amount equal to the amount included in the corporation's taxable income under Section 78 of the Internal Revenue Code (concerning foreign tax credits).

(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:

(A) twenty-five thousand dollars ($25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:

(i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;

(ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and

(iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(8) Add to the extent required by IC 6-3-2-20:

(A) the amount of intangible expenses (as defined in IC 6-3-2-20) for the taxable year that reduced the corporation's taxable income (as defined in Section 63 of the Internal Revenue Code) for federal income tax purposes; and

(B) any directly related interest expenses (as defined in IC 6-3-2-20) that reduced the corporation's adjusted gross income (determined without regard to this subdivision). For purposes of this ~~subdivision,~~ **clause,** any directly related interest expense that constitutes business interest within the meaning of Section 163(j) of the Internal Revenue Code shall be considered to have reduced the taxpayer's federal taxable income only in the first taxable year in which the deduction otherwise would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(9) Add an amount equal to any deduction for dividends paid (as defined in Section 561 of the Internal Revenue Code) to shareholders of a captive real estate investment trust (as defined in section 34.5 of this chapter).

(10) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and

(B) included in the corporation's taxable income under the Internal Revenue Code.

(11) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

(12) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after

December 31, 2011.

(13) For taxable years beginning after December 25, 2016:

(A) for a corporation other than a real estate investment trust, add:

(i) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1; or

(ii) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code; and

(B) for a real estate investment trust, add an amount equal to the deduction for deferred foreign income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal Revenue Code, but only to the extent that the taxpayer included income pursuant to Section 965 of the Internal Revenue Code in its taxable income for federal income tax purposes or is required to add back dividends paid under subdivision (9).

(14) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed income). The taxpayer shall separately specify the amount of the reduction under Section 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal Revenue Code.

(15) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(16) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(17) Add or subtract any other amounts the taxpayer is:

(A) required to add or subtract; or

(B) entitled to deduct;

under IC 6-3-2.

(c) The following apply to taxable years beginning after December 31, 2018, for purposes of the add back of any deduction allowed on the taxpayer's federal income tax return for wagering taxes, as provided in subsection (a)(2) if the taxpayer is an individual or subsection (b)(3) if the taxpayer is a corporation:

(1) For taxable years beginning after December 31, 2018, and before January 1, 2020, a taxpayer is required to add back under this section eighty-seven and five-tenths percent (87.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(2) For taxable years beginning after December 31, 2019, and before January 1, 2021, a taxpayer is required to add back under this section seventy-five percent (75%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(3) For taxable years beginning after December 31, 2020, and before January 1, 2022, a taxpayer is required to add back under this section sixty-two and five-tenths percent (62.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(4) For taxable years beginning after December 31, 2021, and before January 1, 2023, a taxpayer is required to add back under this section fifty percent (50%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(5) For taxable years beginning after December 31, 2022, and before January 1, 2024, a taxpayer is required to add back under this section thirty-seven and five-tenths percent (37.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(6) For taxable years beginning after December 31, 2023, and before January 1, 2025, a taxpayer is required to add back under this section twenty-five percent (25%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(7) For taxable years beginning after December 31, 2024, and before January 1, 2026, a taxpayer is required to add back under this section twelve and five-tenths percent (12.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(8) For taxable years beginning after December 31, 2025, a taxpayer is not required to add back under this section any amount of a deduction allowed on the taxpayer's federal income tax return

for wagering taxes.

(d) In the case of life insurance companies (as defined in Section 816(a) of the Internal Revenue Code) that are organized under Indiana law, the same as "life insurance company taxable income" (as defined in Section 801 of the Internal Revenue Code), adjusted as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal Revenue Code (concerning charitable contributions).

(3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 832(c) of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state.

(4) Subtract an amount equal to the amount included in the company's taxable income under Section 78 of the Internal Revenue Code (concerning foreign tax credits).

(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:

(A) twenty-five thousand dollars ($25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue

Code on property acquired in an exchange if:

(i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;

(ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and

(iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(8) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and

(B) included in the insurance company's taxable income under the Internal Revenue Code.

(9) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

(10) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal Revenue Code that is active financing income under Subpart F of Subtitle A, Chapter 1, Subchapter N of the Internal Revenue Code.

(11) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011.

(12) For taxable years beginning after December 25, 2016, add:

(A) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1; or

(B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code.

(13) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed income). The taxpayer shall separately specify the amount of the reduction under Section 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal Revenue Code.

(14) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(15) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(16) Add or subtract any other amounts the taxpayer is:

(A) required to add or subtract; or

(B) entitled to deduct;

under IC 6-3-2.

(e) In the case of insurance companies subject to tax under Section 831 of the Internal Revenue Code and organized under Indiana law, the same as "taxable income" (as defined in Section 832 of the Internal Revenue Code), adjusted as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal Revenue Code (concerning charitable contributions).

(3) Add an amount equal to a deduction allowed or allowable

under Section 805 or Section 832(c) of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state.

(4) Subtract an amount equal to the amount included in the company's taxable income under Section 78 of the Internal Revenue Code (concerning foreign tax credits).

(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:

(A) twenty-five thousand dollars ($25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:

(i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;

(ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and

(iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property

under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(8) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and

(B) included in the insurance company's taxable income under the Internal Revenue Code.

(9) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

(10) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal Revenue Code that is active financing income under Subpart F of Subtitle A, Chapter 1, Subchapter N of the Internal Revenue Code.

(11) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011.

(12) For taxable years beginning after December 25, 2016, add:

(A) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1; or

(B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code.

(13) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed income). The taxpayer shall separately specify the

amount of the reduction under Section 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal Revenue Code.

(14) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(15) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(16) Add or subtract any other amounts the taxpayer is:

(A) required to add or subtract; or

(B) entitled to deduct;

under IC 6-3-2.

(f) In the case of trusts and estates, "taxable income" (as defined for trusts and estates in Section 641(b) of the Internal Revenue Code) adjusted as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.

(2) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment included in the federal adjusted gross income of the estate of a victim of the September 11 terrorist attack or a trust to the extent the trust benefits a victim of the September 11 terrorist attack.

(3) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(4) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code (concerning net operating losses).

(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding the sum of:

(A) twenty-five thousand dollars ($25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:

(i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;

(ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and

(iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(6) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and

(B) included in the taxpayer's taxable income under the Internal Revenue Code.

(7) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to offset the amount included in federal gross income as a result of the deferral of income

arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

(8) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue Code for interest received on an obligation of a state other than Indiana, or a political subdivision of such a state, that is acquired by the taxpayer after December 31, 2011.

(9) For taxable years beginning after December 25, 2016, add an amount equal to:

(A) the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1;

(B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code; and

(C) with regard to any amounts of income under Section 965 of the Internal Revenue Code distributed by the taxpayer, the deduction under Section 965(c) of the Internal Revenue Code attributable to such distributed amounts and not reported to the beneficiary.

For purposes of this article, the amount required to be added back under clause (B) is not considered to be distributed or distributable to a beneficiary of the estate or trust for purposes of Sections 651 and 661 of the Internal Revenue Code.

(10) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(11) Add an amount equal to the deduction for qualified business income that was claimed by the taxpayer for the taxable year under Section 199A of the Internal Revenue Code.

(12) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the

Internal Revenue Code for taxable years ending after December 22, 2017.

(13) Add or subtract any other amounts the taxpayer is:

(A) required to add or subtract; or

(B) entitled to deduct;

under IC 6-3-2.

(g) Subsections (a)(26), (b)(17), (d)(16), (e)(16), or (f)(13) may not be construed to require an add back or allow a deduction or exemption more than once for a particular add back, deduction, or exemption.

(h) For taxable years beginning after December 25, 2016, if:

(1) a taxpayer is a shareholder, either directly or indirectly, in a corporation that is an E&P deficit foreign corporation as defined in Section 965(b)(3)(B) of the Internal Revenue Code, and the earnings and profit deficit, or a portion of the earnings and profit deficit, of the E&P deficit foreign corporation is permitted to reduce the federal adjusted gross income or federal taxable income of the taxpayer, the deficit, or the portion of the deficit, shall also reduce the amount taxable under this section to the extent permitted under the Internal Revenue Code, however, in no case shall this permit a reduction in the amount taxable under Section 965 of the Internal Revenue Code for purposes of this section to be less than zero (0); and

(2) the Internal Revenue Service issues guidance that such an income or deduction is not reported directly on a federal tax return or is to be reported in a manner different than specified in this section, this section shall be construed as if federal adjusted gross income or federal taxable income included the income or deduction.

SECTION 23. IC 6-3-2-2, AS AMENDED BY P.L.158-2019, SECTION 7, AND AS AMENDED BY P.L.234-2019, SECTION 10, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) With regard to corporations and nonresident persons, "adjusted gross income derived from sources within Indiana", for the purposes of this article, shall mean and include:

(1) income from real or tangible personal property located in this state;

(2) income from doing business in this state;

(3) income from a trade or profession conducted in this state;

(4) compensation for labor or services rendered within this state; and

(5) income from stocks, bonds, notes, bank deposits, patents, copyrights, secret processes and formulas, good will, trademarks,

trade brands, franchises, and other intangible personal property to the extent that the income is apportioned to Indiana under this section or if the income is allocated to Indiana or considered to be derived from sources within Indiana under this section.

Income from a pass through entity shall be characterized in a manner consistent with the income's characterization for federal income tax purposes and shall be considered Indiana source income as if the person, corporation, or pass through entity that received the income had directly engaged in the income producing activity. Income that is derived from one (1) pass through entity and is considered to pass through to another pass through entity does not change these characteristics or attribution provisions. In the case of nonbusiness income described in subsection (g), only so much of such income as is allocated to this state under the provisions of subsections (h) through (k) shall be deemed to be derived from sources within Indiana. In the case of business income, only so much of such income as is apportioned to this state under the provision of subsection (b) shall be deemed to be derived from sources within the state of Indiana. In the case of compensation of a team member (as defined in section 2.7 of this chapter), only the portion of income determined to be Indiana income under section 2.7 of this chapter is considered derived from sources within Indiana. In the case of a corporation that is a life insurance company (as defined in Section 816(a) of the Internal Revenue Code) or an insurance company that is subject to tax under Section 831 of the Internal Revenue Code, only so much of the income as is apportioned to Indiana under subsection ~~(r)~~ *(s)* is considered derived from sources within Indiana. *Income derived from Indiana shall be taxable to the fullest extent permitted by the Constitution of the United States and federal law, regardless of whether the taxpayer has a physical presence in Indiana.*

(b) Except as provided in subsection (l), if business income of a corporation or a nonresident person is derived from sources within the state of Indiana and from sources without the state of Indiana, the business income derived from sources within this state shall be determined by multiplying the business income derived from sources both within and without the state of Indiana by the following:

(1) For all taxable years that begin after December 31, 2006, and before January 1, 2008, a fraction. The:

(A) numerator of the fraction is the sum of the property factor plus the payroll factor plus the product of the sales factor multiplied by three (3); and

(B) denominator of the fraction is five (5).

(2) For all taxable years that begin after December 31, 2007, and before January 1, 2009, a fraction. The:

(A) numerator of the fraction is the property factor plus the payroll factor plus the product of the sales factor multiplied by four and sixty-seven hundredths (4.67); and

(B) denominator of the fraction is six and sixty-seven hundredths (6.67).

(3) For all taxable years beginning after December 31, 2008, and before January 1, 2010, a fraction. The:

(A) numerator of the fraction is the property factor plus the payroll factor plus the product of the sales factor multiplied by eight (8); and

(B) denominator of the fraction is ten (10).

(4) For all taxable years beginning after December 31, 2009, and before January 1, 2011, a fraction. The:

(A) numerator of the fraction is the property factor plus the payroll factor plus the product of the sales factor multiplied by eighteen (18); and

(B) denominator of the fraction is twenty (20).

(5) For all taxable years beginning after December 31, 2010, the sales factor.

(c) The property factor is a fraction, the numerator of which is the average value of the taxpayer's real and tangible personal property owned or rented and used in this state during the taxable year and the denominator of which is the average value of all the taxpayer's real and tangible personal property owned or rented and used during the taxable year. However, with respect to a foreign corporation, the denominator does not include the average value of real or tangible personal property owned or rented and used in a place that is outside the United States. Property owned by the taxpayer is valued at its original cost. Property rented by the taxpayer is valued at eight (8) times the net annual rental rate. Net annual rental rate is the annual rental rate paid by the taxpayer less any annual rental rate received by the taxpayer from subrentals. The average of property shall be determined by averaging the values at the beginning and ending of the taxable year, but the department may require the averaging of monthly values during the taxable year if reasonably required to reflect properly the average value of the taxpayer's property.

(d) The payroll factor is a fraction, the numerator of which is the total amount paid in this state during the taxable year by the taxpayer for compensation, and the denominator of which is the total compensation paid everywhere during the taxable year. However, with

respect to a foreign corporation, the denominator does not include compensation paid in a place that is outside the United States. Compensation is paid in this state if:

(1) the individual's service is performed entirely within the state;

(2) the individual's service is performed both within and without this state, but the service performed without this state is incidental to the individual's service within this state; or

(3) some of the service is performed in this state and:

(A) the base of operations or, if there is no base of operations, the place from which the service is directed or controlled is in this state; or

(B) the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the individual is a resident of this state.

(e) The sales factor is a fraction, the numerator of which is the total sales of the taxpayer in this state during the taxable year, and the denominator of which is the total sales of the taxpayer everywhere during the taxable year. Sales include receipts from intangible property and receipts from the sale or exchange of intangible property. However, with respect to a foreign corporation, the denominator does not include sales made in a place that is outside the United States. ~~*Receipts from intangible personal property are derived from sources within Indiana if the receipts from the intangible personal property are attributable to Indiana under section 2.2 of this chapter.*~~ Regardless of the f.o.b. point or other conditions of the sale, sales of tangible personal property are in this state if:

(1) the property is delivered or shipped to a purchaser that is within Indiana, other than the United States government; or

(2) the property is shipped from an office, a store, a warehouse, a factory, or other place of storage in this state and the purchaser is the United States government.

Gross receipts derived from commercial printing as described in IC 6-2.5-1-10 and from the sale of ~~*computer*~~ software shall be treated as sales of tangible personal property for purposes of this chapter.

(f) Sales, other than ~~*receipts from intangible property covered by subsection (e) and*~~ sales of tangible personal property, are in this state ~~*if:*~~ *as follows:*

(1) ~~*the income-producing activity is performed in this state; or*~~ *The receipts are attributable to Indiana:*

(A) under subsection ~~*(r),*~~ *(s),* ~~*or*~~ *(t),* **or (u);** *or*

(B) under section 2.2 of this chapter.

(2) ~~*the income-producing activity is performed both within and without this state and a greater proportion of the income-producing activity is performed in this state than in any other state, based on costs of performance.*~~ *The receipts are from the provision of telecommunications services and broadcast services, provided that:*

(A) all of the costs of performance related to the receipts are attributable to Indiana; or

(B) if the costs of performance are incurred both within and outside this state, the greater portion of such costs are incurred in this state than in any other state.

(3) Receipts, other than receipts described in subdivisions (1) and (2), are in this state if the taxpayer's market for the sales is in this state. The taxpayer's market for sales is in this state:

(A) in the case of sale, rental, lease, or license of real property, if and to the extent the property is located in this state;

(B) in the case of rental, lease, or license of tangible personal property, if and to the extent the property is located in this state;

(C) in the case of sale of a service, if and to the extent the benefit of the service is received in this state;

(D) in the case of intangible property that is rented, leased, or licensed, if and to the extent the property is used in this state, provided that intangible property used in marketing a good or service to a consumer is "used in this state" if that good or service is purchased by a consumer who is in this state; and

(E) in the case of intangible property that is sold, if and to the extent the property is used in this state, provided that:

(i) a contract right, government license, or similar intangible property that authorizes the holder to conduct a business activity in a specific geographic area is "used in this state" if the geographic area includes all or part of this state;

(ii) receipts from intangible property sales that are contingent on the productivity, use, or disposition of the intangible property shall be treated as receipts from the rental, lease, or licensing of such intangible property under clause (D); and

(iii) all other receipts from a sale of intangible property shall be excluded from the numerator and denominator of the receipts factor.

(4) If the state or states of attribution under subdivision (3) cannot be determined, the state or states of attribution shall be determined by the state or states in which the delivery of the service occurs.

(5) If the state of attribution cannot be determined under subdivision (3) or (4), such receipt shall be excluded from the denominator of the receipts factor.

(g) Rents and royalties from real or tangible personal property, capital gains, interest, dividends, or patent or copyright royalties, to the extent that they constitute nonbusiness income, shall be allocated as provided in subsections (h) through (k).

(h)(1) Net rents and royalties from real property located in this state are allocable to this state.

(2) Net rents and royalties from tangible personal property are allocated to this state:

(i) if and to the extent that the property is utilized in this state; or

(ii) in their entirety if the taxpayer's commercial domicile is in this state and the taxpayer is not organized under the laws of or taxable in the state in which the property is utilized.

(3) The extent of utilization of tangible personal property in a state is determined by multiplying the rents and royalties by a fraction, the numerator of which is the number of days of physical location of the property in the state during the rental or royalty period in the taxable year, and the denominator of which is the number of days of physical location of the property everywhere during all rental or royalty periods in the taxable year. If the physical location of the property during the rental or royalty period is unknown or unascertainable by the taxpayer, tangible personal property is utilized in the state in which the property was located at the time the rental or royalty payer obtained possession.

(i)(1) Capital gains and losses from sales of real property located in this state are allocable to this state.

(2) Capital gains and losses from sales of tangible personal property are allocable to this state if:

(i) the property had a situs in this state at the time of the sale; or

(ii) the taxpayer's commercial domicile is in this state and the taxpayer is not taxable in the state in which the property had a situs.

(3) Capital gains and losses from sales of intangible personal property are allocable to this state if the taxpayer's commercial domicile is in this state.

(j) Interest and dividends are allocable to this state if the taxpayer's commercial domicile is in this state.

(k)(1) Patent and copyright royalties are allocable to this state:

(i) if and to the extent that the patent or copyright is utilized by the taxpayer in this state; or

(ii) if and to the extent that the patent or copyright is utilized by the taxpayer in a state in which the taxpayer is not taxable and the taxpayer's commercial domicile is in this state.

(2) A patent is utilized in a state to the extent that it is employed in production, fabrication, manufacturing, or other processing in the state or to the extent that a patented product is produced in the state. If the basis of receipts from patent royalties does not permit allocation to states or if the accounting procedures do not reflect states of utilization, the patent is utilized in the state in which the taxpayer's commercial domicile is located.

(3) A copyright is utilized in a state to the extent that printing or other publication originates in the state. If the basis of receipts from copyright royalties does not permit allocation to states or if the accounting procedures do not reflect states of utilization, the copyright is utilized in the state in which the taxpayer's commercial domicile is located.

(l) If the allocation and apportionment provisions of this article do not fairly represent the taxpayer's income derived from sources within the state of Indiana, the taxpayer may petition for or the department may require, in respect to all or any part of the taxpayer's business activity, if reasonable:

(1) separate accounting;

(2) for a taxable year beginning before January 1, 2011, the exclusion of any one (1) or more of the factors, except the sales factor;

(3) the inclusion of one (1) or more additional factors which will fairly represent the taxpayer's income derived from sources within the state of Indiana; or

(4) the employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income.

Notwithstanding IC 6-8.1-5-1(c), a taxpayer petitioning for, or the department requiring, the use of an alternative method to effectuate an equitable allocation and apportionment of the taxpayer's income under this subsection bears the burden of proof that the allocation and apportionment provisions of this article do not fairly represent the taxpayer's income derived from sources within this state and that the alternative method to the allocation and apportionment provisions of this article is reasonable.

(m) In the case of two (2) or more organizations, trades, or

businesses owned or controlled directly or indirectly by the same interests, the department shall distribute, apportion, or allocate the income derived from sources within the state of Indiana between and among those organizations, trades, or businesses in order to fairly reflect and report the income derived from sources within the state of Indiana by various taxpayers.

(n) For purposes of allocation and apportionment of income under this article, a taxpayer is taxable in another state if:

(1) in that state the taxpayer is subject to a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business, or a corporate stock tax; or

(2) that state has jurisdiction to subject the taxpayer to a net income tax regardless of whether, in fact, the state does or does not.

(o) Notwithstanding subsections (l) and (m), the department may not, under any circumstances, require that income, deductions, and credits attributable to a taxpayer and another entity be reported in a combined income tax return for any taxable year, if the other entity is:

(1) a foreign corporation; or

(2) a corporation that is classified as a foreign operating corporation for the taxable year by section 2.4 of this chapter.

(p) Notwithstanding subsections (l) and (m), the department may not require that income, deductions, and credits attributable to a taxpayer and another entity not described in subsection (o)(1) or (o)(2) be reported in a combined income tax return for any taxable year, unless the department is unable to fairly reflect the taxpayer's adjusted gross income for the taxable year through use of other powers granted to the department by subsections (l) and (m).

(q) Notwithstanding subsections (o) and (p), one (1) or more taxpayers may petition the department under subsection (l) for permission to file a combined income tax return for a taxable year. The petition to file a combined income tax return must be completed and filed with the department not more than thirty (30) days after the end of the taxpayer's taxable year. ~~*A taxpayer filing a combined income tax return must petition the department within thirty (30) days after the end of the taxpayer's taxable year to discontinue filing a combined income tax return.*~~

(r) A taxpayer who desires to discontinue filing a combined income tax return for any reason must petition the department within thirty (30) days after the end of the taxpayer's taxable year for permission to discontinue filing a combined income tax return.

~~*(r)*~~ *(s)* This subsection applies to a corporation that is a life

insurance company (as defined in Section 816(a) of the Internal Revenue Code) or an insurance company that is subject to tax under Section 831 of the Internal Revenue Code. The corporation's adjusted gross income that is derived from sources within Indiana is determined by multiplying the corporation's adjusted gross income by a fraction:

(1) the numerator of which is the direct premiums and annuity considerations received during the taxable year for insurance upon property or risks in the state; and

(2) the denominator of which is the direct premiums and annuity considerations received during the taxable year for insurance upon property or risks everywhere.

The term "direct premiums and annuity considerations" means the gross premiums received from direct business as reported in the corporation's annual statement filed with the department of insurance.

~~(s)~~ *(t)* This subsection applies to receipts derived from motorsports racing.

(1) Any purse, prize money, or other amounts earned for placement or participation in a race or portion thereof, including qualification, shall be attributed to Indiana if the race is conducted in Indiana.

(2) Any amounts received from an individual or entity as a result of sponsorship or similar promotional consideration for one (1) or more races shall be in this state in the amount received, multiplied by the following fraction:

(A) The numerator of the fraction is the number of racing events for which sponsorship or similar promotional consideration has been paid in a taxable year and that occur in Indiana.

(B) The denominator of the fraction is the total number of racing events for which sponsorship or similar promotional consideration has been paid in a taxable year.

(3) Any amounts earned as an incentive for placement or participation in one (1) or more races and that are not covered under subdivision (1) or (2) or under IC 6-3-2-3.2 shall be attributed to Indiana in the proportion of the races that occurred in Indiana.

This subsection, as enacted in 2013, is intended to be a clarification of the law and not a substantive change in the law.

~~(t)~~ *(u)* For purposes of this section and section 2.2 of this chapter, the following apply:

(1) For taxable years beginning after December 25, 2016, if a taxpayer is required to include amounts in the taxpayer's federal

adjusted gross income, federal taxable income, or IRC 965 Transition Tax Statement, line 1 as a result of Section 965 of the Internal Revenue Code, the following apply:

(A) For an entity that is not eligible to claim a deduction under IC 6-3-2-12, these amounts shall not be receipts in any taxable year for the entity.

(B) For an entity that is eligible to claim a deduction under IC 6-3-2-12, these amounts shall be receipts in the year in which the amounts are reported by the entity as adjusted gross income under this article, but only to the extent of:

(i) any amounts includible after application of IC 6-3-1-3.5(b)(13), IC 6-3-1-3.5(d)(12), and IC 6-3-1-3.5(e)(12); minus

(ii) the deduction taken under IC 6-3-2-12 with regard to that income.

This subdivision applies regardless of the taxable year in which the money or property was actually received.

(2) If a taxpayer is required to include amounts in the taxpayer's federal adjusted gross income or federal taxable income as a result of Section 951A of the Internal Revenue Code the following apply:

(A) For an entity that is not eligible to claim a deduction under IC 6-3-2-12, the receipts that generated the income shall not be included as a receipt in any taxable year.

(B) For an entity that is eligible to claim a deduction under IC 6-3-2-12, the amounts included in federal gross income as a result of Section 951A of the Internal Revenue Code, reduced by the deduction allowable under IC 6-3-2-12 with regard to that income, shall be considered a receipt in the year in which the amounts are includible in federal taxable income.

(3) Receipts do not include receipts derived from sources outside the United States to the extent the taxpayer is allowed a deduction or exclusion in determining both the taxpayer's federal taxable income as a result of the federal Tax Cuts and Jobs Act of 2017 and the taxpayer's adjusted gross income under this chapter. If any portion of the federal taxable income derived from these receipts is deductible under IC 6-3-2-12, receipts shall be reduced by the proportion of the deduction allowable under IC 6-3-2-12 with regard to that federal taxable income.

Receipts includible in a taxable year under subdivisions (1) and (2) shall be considered dividends from investments for apportionment purposes.

~~(u)~~ **(v)** *The following apply:*

(1) The department may adopt rules under IC 4-22, including emergency rules that shall be applied retroactively to January 1, 2019, to specify where sales, receipts, income, transactions, or costs are attributable under this section and section 2.2 of this chapter.

(2) Rules adopted under subdivision (1) must be consistent with the Multistate Tax Commission model regulations for income tax apportionment as in effect on January 1, 2019, including any specialized industry provisions, except to the extent expressly inconsistent with this chapter. A rule is valid unless the rule is not consistent with the Multistate Tax Commission model regulations. If a rule is partially valid and partially invalid, the rule remains in effect to the extent the rule is valid.

(3) In the absence of rules, or to the extent a rule adopted under subdivision (1) is determined to be invalid, sales shall be sourced in the manner consistent with the Multistate Tax Commission model regulations for income tax apportionment as in effect on January 1, 2019, including any specialized industry provisions, except to the extent expressly inconsistent with this chapter.

SECTION 24. IC 6-3.1-20-7, AS AMENDED BY P.L.108-2019, SECTION 122, AND AS AMENDED BY P.L.293-2019, SECTION 44, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) The department shall before July 1 of each year determine the following:

(1) The greater of:

(A) eight million five hundred thousand dollars ($8,500,000); or

(B) the amount of credits allowed under this chapter for taxable years ending before January 1 of the year.

(2) The quotient of:

(A) the amount determined under subdivision (1); divided by

(B) four (4).

(b) Except as provided in subsection (d), one-half (1/2) of the amount determined by the department under subsection (a)(2) shall be:

(1) deducted each quarter from the riverboat ~~*admissions*~~ *supplemental wagering* tax revenue otherwise payable to the county under IC 4-33-12-8 and the supplemental distribution otherwise payable to the county under ~~*IC 4-33-13-5(g); IC 4-33-13-5(f);*~~ and

(2) paid instead to the state general fund.

(c) Except as provided in subsection (d), one-sixth (1/6) of the

amount determined by the department under subsection (a)(2) shall be:

(1) deducted each quarter from the riverboat ~~*admissions*~~ *supplemental wagering* tax revenue otherwise payable under IC 4-33-12-8 and the supplemental distribution otherwise payable under ~~*IC 4-33-13-5(g)*~~ *IC 4-33-13-5(f)* to each of the following:

(A) The largest city by population located in the county.

(B) The second largest city by population located in the county.

(C) The third largest city by population located in the county; and

(2) paid instead to the state general fund.

(d) If the amount determined by the department under subsection (a)(1)(B) is less than eight million five hundred thousand dollars ($8,500,000), the difference of:

(1) eight million five hundred thousand dollars ($8,500,000); minus

(2) the amount determined by the department under subsection (a)(1)(B);

shall be paid in four (4) equal quarterly payments to the northwest Indiana regional development authority established by IC 36-7.5-2-1 instead of the state general fund. Any amounts paid under this subsection shall be used by the northwest Indiana regional development authority only to establish or improve public mass rail transportation systems in Lake County.

SECTION 25. IC 6-3.1-34-20, AS ADDED BY P.L.158-2019, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 20. (a) If the corporation determines that a taxpayer that has claimed a credit under this chapter is not entitled to the credit because of the taxpayer's noncompliance with the requirements of the tax credit agreement or any of the provisions of this chapter, the corporation shall, after giving the taxpayer an opportunity to explain the noncompliance:

(1) notify the department of the noncompliance; and

(2) request the department to impose an assessment on the taxpayer in an amount that may not exceed the sum of any previously allowed credits under this chapter together with interest and penalties required or permitted by law.

(b) If a credit was assigned under section 14 of this chapter, ~~(before its expiration),~~ the assessment under this section shall be issued against the taxpayer that could have claimed the credit had no assignment occurred. If an assessment is issued to a taxpayer, other than an assignee of a credit that was assigned, the assessment shall not be

offset by any nonrefundable credit. An assessment may not be made against an assignee of a credit except in the case of fraud by the assignee in the assignment of the credit. Notwithstanding the provisions of IC 6-8.1-5-2, an assessment is considered timely if the department issues a proposed assessment:

(1) not later than one hundred eighty (180) days from the date the department is notified of the noncompliance; or

(2) the date on which the proposed assessment could otherwise be issued in a timely manner under IC 6-8.1-5-2;

whichever is later.

SECTION 26. IC 6-6-5-7.2, AS AMENDED BY P.L.256-2017, SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 7.2. (a) This section applies to a vehicle that has been acquired, or brought into the state, or for any other reason becomes subject to registration after the regular annual registration date in the year on or before which the owner of the vehicle is required, under the vehicle registration laws of Indiana, to register vehicles.

(b) For taxes due and payable before January 1, 2017, the amount of tax to be paid by the owner for the remainder of the year shall be reduced by eight and thirty-three hundredths percent (8.33%) for each full calendar month that has elapsed since the regular annual registration date in the year fixed by the motor vehicle registration laws for annual registration by the owner. The tax shall be paid by the owner at the time of the registration of the vehicle.

(c) For taxes due and payable after December 31, 2016, the tax shall be paid by the owner at the time of the registration of the vehicle and is determined as follows:

(1) For a vehicle with an initial registration period under IC 9-18.1-11-3, the amount determined under STEP THREE of the following formula:

STEP ONE: Determine the number of months remaining until the vehicle's next registration date under IC 9-18.1-11-3. A partial month shall be rounded up to one (1) month.

STEP TWO: Multiply the STEP ONE result by one-twelfth (1/12).

STEP THREE: Multiply the annual excise tax for the vehicle by the STEP TWO product.

(2) For a vehicle with a renewal registration period described in IC 9-18.1-11-3(b), the vehicle excise tax for the current registration period.

(d) Except as provided in subsection ~~(g),~~ **(f),** no reduction in the applicable annual excise tax will be allowed to an Indiana resident

applicant upon registration of any vehicle that was owned by the applicant on or prior to the registrant's annual registration period. A vehicle owned by an Indiana resident applicant that was located in and registered for use in another state during the same calendar year shall be entitled to the same reduction when registered in Indiana.

(e) The owner of a vehicle who sells or otherwise disposes of the vehicle in a year in which the owner has paid the tax imposed by this chapter shall receive a credit equal to the remainder of:

(1) the tax paid for the vehicle; reduced by

(2) one-twelfth (1/12) for each full or partial calendar month that has elapsed in the registrant's annual registration year before the date of the sale, destruction, or other disposal of the vehicle.

If the credit is not fully used within ninety (90) days of the sale, destruction, or other disposal of the vehicle and the amount of the credit remaining is at least four dollars ($4), the bureau shall issue a refund to the owner in the amount of the unused credit, less a fee of three dollars ($3) to the bureau to cover costs of processing the refund, which may be deducted from the refund. The bureau shall deposit the fee for processing the refund in the commission fund established by IC 9-14-14-1. To claim the credit and refund provided by this subsection, the owner of the vehicle must present to the bureau proof of sale, destruction, or disposal of the vehicle. Any vehicle excise tax refund issued under this subsection shall be paid out of the special account created for settlement of the excise tax collections under IC 6-6-5-10.

(f) If the name of the owner of a vehicle is legally changed and the change has caused a change in the owner's annual registration date, the excise tax liability of the owner shall be adjusted as follows:

(1) If the name change requires the owner to register sooner than the owner would have been required to register if there had been no name change, the owner shall, at the time the name change is reported, be authorized a refund from the county treasurer in the amount of the product of:

(A) one-twelfth (1/12) of the owner's last preceding annual excise tax liability; and

(B) the number of full calendar months between the owner's new regular annual registration month and the next succeeding regular annual registration month that is based on the owner's former name.

(2) If the name change required the owner to register later than the owner would have been required to register if there had been no name change, the vehicle shall be subject to excise tax for the

period between the month in which the owner would have been required to register if there had been no name change and the new regular annual registration month in the amount determined under STEP FOUR of the following formula:

STEP ONE: Determine the number of full calendar months between the month in which the owner would have been required to register if there had been no name change and the owner's new regular annual registration month.

STEP TWO: Multiply the STEP ONE amount by one-twelfth (1/12).

STEP THREE: Determine the owner's tax liability computed as of the time the owner would have been required to register if there had been no name change.

STEP FOUR: Multiply the STEP TWO product by the STEP THREE amount.

SECTION 27. IC 6-6-9.7-7, AS AMENDED BY P.L.109-2019, SECTION 4, AND AS AMENDED BY P.L.108-2019, SECTION 127, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) The city-county council of a county that contains a consolidated city may adopt an ordinance to impose an excise tax, known as the county supplemental auto rental excise tax, upon the rental of passenger motor vehicles and trucks in the county for periods of less than thirty (30) days. The ordinance must specify that the tax expires December 31, 2027.

(b) Except as provided in ~~*subsection*~~ *subsections* (c) *and (f),* the county supplemental auto rental excise tax that may be imposed upon the rental of a passenger motor vehicle or truck equals two percent (2%) of the gross retail income received by the retail merchant for the rental.

(c) On or before June 30, 2005, the city-county council may, by ordinance adopted by a majority of the members elected to the city-county council, increase the tax imposed under subsection (a) from two percent (2%) to four percent (4%). The ordinance must specify that:

(1) if on December 31, 2027, there are obligations owed by the capital improvement board of managers to the Indiana stadium and convention building authority or any state agency under IC 5-1-17-26, the original two percent (2%) rate imposed under subsection (a) continues to be levied after its original expiration date set forth in subsection (a) and through December 31, 2040; and

(2) the additional rate authorized under this subsection expires on:

(A) January 1, 2041;

(B) January 1, 2010, if on that date there are no obligations owed by the capital improvement board of managers to the Indiana stadium and convention building authority or to any state agency under IC 5-1-17-26; or

(C) October 1, 2005, if on that date there are no obligations owed by the capital improvement board of managers to the Indiana stadium and convention building authority or to any state agency under a lease or a sublease of an existing capital improvement entered into under IC 5-1-17, unless waived by the budget director.

(d) The amount collected from that portion of county supplemental auto rental excise tax imposed under:

(1) subsection (b) and collected after December 31, 2027; ~~*and*~~

(2) ~~*under*~~ subsection (c); *and*

(3) subsection (f);

shall, in the manner provided by section 11 of this chapter, be distributed to the capital improvement board of managers operating in a consolidated city or its designee. So long as there are any current or future obligations owed by the capital improvement board of managers to the Indiana stadium and convention building authority created by IC 5-1-17 or any state agency pursuant to a lease or other agreement entered into between the capital improvement board of managers and the Indiana stadium and convention building authority or any state agency under IC 5-1-17-26, the capital improvement board of managers or its designee shall deposit the revenues received under this subsection in a special fund, which may be used only for the payment of the obligations described in this subsection.

(e) After January 1, 2013, and before March 1, 2013, the city-county council may, by ordinance adopted by a majority of the members elected to the city-county council, increase the tax rate imposed under subsection (a) by not more than two percent (2%). The amount collected from an increase adopted under this subsection shall be deposited in the sports and convention facilities operating fund established by IC 36-7-31-16. An increase in the tax rate under this subsection continues in effect unless the increase is rescinded. However, any increase in the tax rate under this subsection may not continue in effect after ~~*February 28, 2023.*~~ *December 31, 2040.*

(f) The county supplemental auto rental excise tax does not apply to the sharing of passenger motor vehicles or trucks through a peer to peer vehicle sharing program (as defined in IC 24-4-9.2-4) in the county unless the city-county council adopts an ordinance, by a

majority of the members elected to the city-county council, to impose the tax as provided in this section. The city-county council may adopt an ordinance to impose the county supplemental auto rental excise tax on the sharing of passenger motor vehicles or trucks registered in the county for purposes of IC 6-6-5 through a peer to peer vehicle sharing program. The amount of the tax is equal to:

(1) the gross retail income received by the peer to peer vehicle sharing program (as defined in IC 24-4-9.2-4) for the sharing of the passenger motor vehicle or truck; multiplied by

(2) one percent (1%).

The ordinance must specify that the ordinance expires December 31, 2027.

~~(f)~~ *(g)* If a city-county council adopts an ordinance under subsection (a), (c), ~~or~~ (e), *or (f),* the city-county council shall immediately send a certified copy of the ordinance to the commissioner of the department of state revenue.

~~(g)~~ *(h)* If a city-county council adopts an ordinance under subsection (a), (c), ~~or~~ (e), *or (f)* on or before the fifteenth day of a month, the county supplemental auto rental excise tax applies to auto rentals after the last day of the month in which the ordinance is adopted. If the city-county council adopts an ordinance under subsection (a), (c), ~~or~~ (e), *or (f)* after the fifteenth day of a month, the county supplemental auto rental excise tax applies to auto rentals after the last day of the month following the month in which the ordinance is adopted.

SECTION 28. IC 6-6-15-3, AS AMENDED BY P.L.234-2019, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. (a) An excise tax, known as the heavy equipment rental excise tax, is imposed upon the rental of heavy rental equipment from a retail merchant in Indiana and received from the retail merchant in Indiana. Equipment rented from a location outside Indiana is exempt from the excise tax.

(b) The heavy equipment rental excise tax imposed under this chapter is two and twenty-five hundredths percent (2.25%) of the gross retail income received by the retail merchant for the rental.

(c) A retail merchant subject to the heavy ~~rental~~ equipment **rental** excise tax is required to collect and remit the excise tax on all rentals of tangible personal property.

SECTION 29. IC 6-8.1-1-1, AS AMENDED BY P.L.285-2019, SECTION 1, AND AS AMENDED BY P.L.108-2019, SECTION 132, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. "Listed taxes" or "taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the

supplemental wagering tax (IC 4-33-12); the riverboat wagering tax (IC 4-33-13); the slot machine wagering tax (IC 4-35-8); the type II gambling game excise tax (IC 4-36-9); the gross income tax (IC 6-2.1) (repealed); the utility receipts and utility services use taxes (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5); the adjusted gross income tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the county adjusted gross income tax (IC 6-3.5-1.1) (repealed); the county option income tax (IC 6-3.5-6) (repealed); the county economic development income tax (IC 6-3.5-7) (repealed); the local income tax (IC 6-3.6); the auto rental excise tax (IC 6-6-9); the financial institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the special fuel tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a reciprocal agreement under IC 6-8.1-3; the vehicle excise tax (IC 6-6-5); the aviation fuel excise tax (IC 6-6-13); the commercial vehicle excise tax (IC 6-6-5.5); the excise tax imposed on recreational vehicles and truck campers (IC 6-6-5.1); the hazardous waste disposal tax (IC 6-6-6.6) (repealed); the heavy equipment rental excise tax (IC 6-6-15); *the vehicle sharing excise tax (IC 6-6-16);* the cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider excise tax (IC 7.1-4-4.5); ~~*the malt excise tax (IC 7.1-4-5);*~~ the petroleum severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the various food and beverage taxes (IC 6-9); the county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee (IC 16-44-2); the penalties assessed for oversize vehicles (IC 9-20-3 and IC 9-20-18); the fees and penalties assessed for overweight vehicles (IC 9-20-4 and IC 9-20-18); and any other tax or fee that the department is required to collect or administer.

SECTION 30. IC 6-8.1-7-1, AS AMENDED BY P.L.234-2019, SECTION 32, AND AS AMENDED BY P.L.285-2019, SECTION 2, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. (a) This subsection does not apply to the disclosure of information concerning a conviction on a tax evasion charge. Unless in accordance with a judicial order or as otherwise provided in this chapter, the department, its employees, former employees, counsel, agents, or any other person may not divulge the amount of tax paid by any taxpayer, terms of a settlement agreement executed between a taxpayer and the department, investigation records, investigation reports, or any other information disclosed by the reports filed under the provisions of the law relating to any of the listed taxes, including required information derived from a federal return, except to any of the following when it is agreed that

the information is to be confidential and to be used solely for official purposes:

(1) Members and employees of the department.

(2) The governor.

(3) A member of the general assembly or an employee of the house of representatives or the senate when acting on behalf of a taxpayer located in the member's legislative district who has provided sufficient information to the member or employee for the department to determine that the member or employee is acting on behalf of the taxpayer.

(4) An employee of the legislative services agency to carry out the responsibilities of the legislative services agency under IC 2-5-1.1-7 or another law.

(5) The attorney general or any other legal representative of the state in any action in respect to the amount of tax due under the provisions of the law relating to any of the listed taxes.

(6) Any authorized officers of the United States.

(b) The information described in subsection (a) may be revealed upon the receipt of a certified request of any designated officer of the state tax department of any other state, district, territory, or possession of the United States when:

(1) the state, district, territory, or possession permits the exchange of like information with the taxing officials of the state; and

(2) it is agreed that the information is to be confidential and to be used solely for tax collection purposes.

(c) The information described in subsection (a) relating to a person on public welfare or a person who has made application for public welfare may be revealed to the director of the division of family resources, and to any director of a county office of the division of family resources located in Indiana, upon receipt of a written request from either director for the information. The information shall be treated as confidential by the directors. In addition, the information described in subsection (a) relating to a person who has been designated as an absent parent by the state Title IV-D agency shall be made available to the state Title IV-D agency upon request. The information shall be subject to the information safeguarding provisions of the state and federal Title IV-D programs.

(d) The name, address, Social Security number, and place of employment relating to any individual who is delinquent in paying educational loans owed to a postsecondary educational institution may be revealed to that institution if it provides proof to the department that the individual is delinquent in paying for educational loans. This

information shall be provided free of charge to approved postsecondary educational institutions (as defined by IC 21-7-13-6(a)). The department shall establish fees that all other institutions must pay to the department to obtain information under this subsection. However, these fees may not exceed the department's administrative costs in providing the information to the institution.

(e) The information described in subsection (a) relating to reports submitted under IC 6-6-1.1-502 concerning the number of gallons of gasoline sold by a distributor and IC 6-6-2.5 concerning the number of gallons of special fuel sold by a supplier and the number of gallons of special fuel exported by a licensed exporter or imported by a licensed transporter may be released by the commissioner upon receipt of a written request for the information.

(f) The information described in subsection (a) may be revealed upon the receipt of a written request from the administrative head of a state agency of Indiana when:

(1) the state agency shows an official need for the information; and

(2) the administrative head of the state agency agrees that any information released will be kept confidential and will be used solely for official purposes.

(g) The information described in subsection (a) may be revealed upon the receipt of a written request from the chief law enforcement officer of a state or local law enforcement agency in Indiana when it is agreed that the information is to be confidential and to be used solely for official purposes.

(h) The name and address of retail merchants, including township, as specified in ~~*IC 6-2.5-8-1(k)*~~ *IC 6-2.5-8-1(l)* may be released solely for tax collection purposes to township assessors and county assessors.

(i) The department shall notify the appropriate innkeeper's tax board, bureau, or commission that a taxpayer is delinquent in remitting innkeepers' taxes under IC 6-9.

(j) All information relating to the delinquency or evasion of the vehicle excise tax may be disclosed to the bureau of motor vehicles in Indiana and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.

(k) All information relating to the delinquency or evasion of commercial vehicle excise taxes payable to the bureau of motor vehicles in Indiana may be disclosed to the bureau and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by

IC 6-6-5.5.

(l) All information relating to the delinquency or evasion of commercial vehicle excise taxes payable under the International Registration Plan may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.5.

(m) All information relating to the delinquency or evasion of the excise taxes imposed on recreational vehicles and truck campers that are payable to the bureau of motor vehicles in Indiana may be disclosed to the bureau and may be disclosed to another state if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.1.

(n) This section does not apply to:

(1) the beer excise tax, including brand and packaged type (IC 7.1-4-2);

(2) the liquor excise tax (IC 7.1-4-3);

(3) the wine excise tax (IC 7.1-4-4);

(4) the hard cider excise tax (IC 7.1-4-4.5);

~~*(5) the malt excise tax (IC 7.1-4-5);*~~

~~*(6)*~~ *(5)* the vehicle excise tax (IC 6-6-5);

~~*(7)*~~ *(6)* the commercial vehicle excise tax (IC 6-6-5.5); and

~~*(8)*~~ *(7)* the fees under IC 13-23.

(o) The name and business address of retail merchants within each county that sell tobacco products may be released to the division of mental health and addiction and the alcohol and tobacco commission solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

(p) The name and business address of a person licensed by the department under IC 6-6 or IC 6-7 may be released for the purpose of reporting the status of the person's license.

(q) The department may release information concerning total incremental tax amounts under:

(1) IC 5-28-26;

(2) IC 36-7-13;

(3) IC 36-7-26;

(4) IC 36-7-27;

(5) IC 36-7-31;

(6) IC 36-7-31.3; or

(7) any other statute providing for the calculation of incremental state taxes that will be distributed to or retained by a political subdivision or other entity;

to the fiscal officer of the political subdivision or other entity that established the district or area from which the incremental taxes were

received if that fiscal officer enters into an agreement with the department specifying that the political subdivision or other entity will use the information solely for official purposes.

(r) The department may release the information as required in IC 6-8.1-3-7.1 concerning:

(1) an innkeeper's tax, a food and beverage tax, or an admissions tax under IC 6-9;

(2) the supplemental auto rental excise tax under IC 6-6-9.7; and

(3) the covered taxes allocated to a professional sports development area fund, sports and convention facilities operating fund, or other fund under IC 36-7-31 and IC 36-7-31.3.

(s) Information concerning state gross retail tax exemption certificates that relate to a person who is exempt from the state gross retail tax under IC 6-2.5-4-5 may be disclosed to a power subsidiary (as defined in IC 6-2.5-4-5) or a person selling the services or commodities listed in IC 6-2.5-4-5(b) for the purpose of enforcing and collecting the state gross retail and use taxes under IC 6-2.5.

(t) The department may release a statement of tax withholding or other tax information statement provided on behalf of a taxpayer to the department to:

(1) the taxpayer on whose behalf the tax withholding or other tax information statement was provided to the department;

(2) the taxpayer's spouse, if:

(A) the taxpayer is deceased or incapacitated; and

(B) the taxpayer's spouse is filing a joint income tax return with the taxpayer; or

(3) an administrator, executor, trustee, or other fiduciary acting on behalf of the taxpayer if the taxpayer is deceased.

SECTION 31. IC 7.1-3-20-28.5, AS ADDED BY P.L.285-2019, SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 28.5. (a) This section applies to the premises of a:

(1) civic center permit; or

(2) ~~retail~~ **retailer's** permit that operates as a recreational facility offering bowling, arcade games, and outside volleyball courts or other outside recreational games on the licensed premises.

(b) In accordance with subsection (c), the holder of a:

(1) civic center permit; or

(2) ~~retail~~ **retailer's** permit described in subsection (a)(2) which has a gross business of at least one million dollars ($1,000,000) in the retail sale of food;

may, subject to the approval of the commission, sell or dispense alcoholic beverages for which the permittee holds the appropriate

permit, for on-premises consumption only, from a bar that is located on an outside patio, porch, veranda, terrace, or rooftop of a building that is contiguous to the main building of the licensed premises.

(c) The holder of the civic center or ~~retail~~ **retailer's** permit described in subsection (a)(2) may sell or dispense alcoholic beverages as provided under subsection (b) only if all the following conditions are met:

(1) The outside area described in subsection (b) is:

(A) part of the licensed premises; and

(B) clearly delineated in some manner by a fence, hedge, rail, wall, or similar barrier.

(2) Except as provided in IC 7.1-5-7-11, if minors are allowed on the premises:

(A) the bar area must be separated from the outside dining area where minors may be served by a structure or barrier that reasonably deters free access and egress, without requirement for doors or gates; and

(B) a conspicuous sign must be posted by the barrier described in clause (A) stating that minors may not cross the barrier to enter the bar area.

SECTION 32. IC 7.1-5-9-10, AS AMENDED BY P.L.279-2019, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 10. (a) Except as provided in subsection (b), it is unlawful for a holder of a retailer's permit of any type to acquire, hold, own, or possess an interest of any type in a manufacturer's or wholesaler's permit of any type.

(b) It is lawful for a holder of a retailer's permit of any type to acquire, hold, own, or possess an interest of any type in any of the following:

(1) A brewer's permit issued under IC 7.1-3-2-2(b).

(2) An artisan distiller's permit issued under IC 7.1-3-27-2.

(3) A farm winery permit issued under IC 7.1-3-12-3. ~~and~~

(4) A distiller's permit under IC 7.1-3-7-1, if the holder of the distiller's permit also holds an interest in an artisan distiller's permit as described in IC 7.1-3-27-2.

(c) It is lawful for the holder of a food hall vendor's permit under IC 7.1-3-20-30 to acquire, hold, own, or possess an interest of any type in a brewer's permit issued under IC 7.1-3-2-2, a farm winery permit issued under IC 7.1-3-12-3, or an artisan distiller's permit issued under IC 7.1-3-27-2. However, it is unlawful and a violation of subsection (a) for the holder of a food hall master permit under IC 7.1-3-20-29 to have ownership or control in the farm winery permit, artisan distiller's

permit, or brewer's permit or in the farm winery's, artisan distiller's, or the brewer's food hall vendor's permit.

(d) A person who knowingly or intentionally violates subsection (a) commits a Class B misdemeanor.

SECTION 33. IC 7.1-5-10-12, AS AMENDED BY P.L.285-2019, SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) Except as provided in subsections (b) through (d) and subsection ~~(f),~~ **(g),** it is unlawful for a permittee to sell, offer to sell, purchase or receive, an alcoholic beverage for anything other than cash. A permittee who extends credit in violation of this section shall have no right of action on the claim.

(b) A permittee may credit to a purchaser the actual price charged for a package or an original container returned by the original purchaser as a credit on a sale and refund to a purchaser the amount paid by the purchaser for a container, or as a deposit on a container, if it is returned to the permittee.

(c) A manufacturer may extend usual and customary credit for alcoholic beverages sold to a customer who maintains a place of business outside this state when the alcoholic beverages are actually shipped to a point outside this state.

(d) An artisan distiller, a distiller, or a liquor or wine wholesaler may extend credit on liquor, flavored malt beverages, and wine sold to a permittee for a period of fifteen (15) days from the date of invoice, date of invoice included. However, if the fifteen (15) day period passes without payment in full, the wholesaler shall sell to that permittee on a cash on delivery basis only.

(e) A person who knowingly or intentionally violates this section commits a Class B misdemeanor.

(f) Nothing in this section may be construed to prohibit a hotel, restaurant, caterer, or a club that is not open to the general public from extending credit to a consumer purchasing alcohol for personal use at any time.

(g) Nothing in this section may be construed to prohibit a retailer or dealer from accepting a:

(1) credit card;

(2) debit card;

(3) charge card; or

(4) stored value card;

from a consumer purchasing alcohol for personal use.

SECTION 34. IC 8-1-2.4-4, AS AMENDED BY P.L.264-2017, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. (a) Subject to section 5 of this chapter, the

commission shall require electric utilities and steam utilities to enter into long term contracts to:

(1) purchase or wheel electricity or useful thermal energy from alternate energy production facilities, cogeneration facilities, or small hydro facilities located in the utility's service territory, under the terms and conditions that the commission finds:

(A) are just and economically reasonable to the corporation's ratepayers;

(B) are nondiscriminatory to alternate energy producers, cogenerators, and small hydro producers; and

(C) will further the policy stated in section 1 of this chapter; and

(2) provide for the availability of supplemental or backup power to alternate energy production facilities, cogeneration facilities, or small hydro facilities on a nondiscriminatory basis and at just and reasonable rates.

(b) Upon application by the owner or operator of any alternate energy production facility, cogeneration facility, or small hydro facility or any interested party, the commission shall establish for the affected utility just and economically reasonable rates for electricity purchased under subsection (a)(1). The rates shall be established at levels sufficient to stimulate the development of alternate energy production, cogeneration, and small hydro facilities in Indiana, and to encourage the continuation of existing capacity from those facilities.

(c) The commission shall base the rates for new facilities or new capacity from existing facilities on the following factors:

(1) The estimated capital cost of the next generating plant, including related transmission facilities, to be placed in service by the utility.

(2) The term of the contract between the utility and the seller.

(3) A levelized annual carrying charge based upon the term of the contract and determined in a manner consistent with both the methods and the current interest or return requirements associated with the utility's new construction program.

(4) The utility's annual energy costs, including current fuel costs, related operation and maintenance costs, and any other energy-related costs considered appropriate by the commission.

(d) The commission shall base the rates for existing facilities on the factors listed in subsection (c). However, the commission shall also consider the original cost less depreciation of existing facilities and may establish a rate for existing facilities that is less than the rate established for new facilities.

(e) In the case of a utility that purchases all or substantially all of its electricity requirements, the rates established under this section must be equal to the current cost to the utility of similar types and quantities of electrical service.

(f) In lieu of the other procedures provided by this section, a utility and an owner or operator of an alternate energy production facility, cogeneration facility, or small hydro facility may enter into a long term contract in accordance with subsection (a) and may agree to rates for purchase and sale transactions. A contract entered into under this subsection must be filed with the commission in the manner provided by IC 8-1-2-42.

(g) This section does not require an electric utility or steam utility to:

(1) construct any additional facilities unless those facilities are paid for by the owner or operator of the affected alternate energy production facility, cogeneration facility, or small hydro facility; or

(2) distribute, transmit, deliver, or wheel electricity from a private generation project.

~~(h) The commission shall do the following not later than November 1, 2018:~~

~~(1) Review the rates charged by electric utilities under subsection (a)(2) and section 6(e) of this chapter.~~

~~(2) Identify the extent to which the rates offered by electric utilities under subsection (a)(2) and section 6(e) of this chapter:~~

~~(A) are cost based;~~

~~(B) are nondiscriminatory; and~~

~~(C) do not result in the subsidization of costs within or among customer classes.~~

~~(3) Report the commission's findings under subdivisions (1) and (2) to the interim study committee on energy, utilities, and telecommunications established by IC 2-5-1.3-4(8).~~

~~This subsection expires November 2, 2018.~~

SECTION 35. IC 8-6-2.1-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. (a) The Indiana ~~state highway commission~~ **department of transportation** shall participate in the proceedings and in the cost of any improvements made pursuant to the proceedings provided for by this chapter if any improvements involve a highway which is part of the state highway system or a street or highway selected by the Indiana ~~state highway commission~~ **department of transportation** as a route of a highway in the state highway system.

(b) If the Indiana ~~state highway commission~~ **department of transportation** participates in any proceedings as set out in this chapter and in the cost of improvements made pursuant to the proceedings, the county in which the city is located shall also participate in the proceedings and in the cost of any improvements that are made pursuant to the proceedings.

SECTION 36. IC 8-6-2.1-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) If the Indiana ~~state highway commission~~ **department of transportation** and the county in which the city is located participate in the proceedings, the Indiana ~~state highway commission~~ **department of transportation** and the county shall become parties to the agreement, and the agreement or agreements shall be included in and be a part of the resolution for the improvement and shall be subject to the final confirmation, or modification and confirmation, or rescission of the resolution, but no modification of the agreement or agreements shall be effective without the written consent of the railroad company affected; and the consent shall be filed with the board.

(b) The maps, plans and specifications shall be submitted by the engineer selected by the board to the Indiana ~~state highway commission~~ **department of transportation** and to the board of commissioners of the county in which the city is located, and if the maps, plans and specifications meet the approval of the Indiana ~~state highway commission~~ **department of transportation** and the board of commissioners, the approval shall be endorsed in writing on the documents.

(c) No further proceedings may be had pursuant to this chapter until the general maps, plans and specifications have been approved by the Indiana ~~state highway commission~~ **department of transportation** and the board of commissioners of the county.

SECTION 37. IC 8-6-2.1-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 6. (a) After the general maps, plans and specifications are approved by the Indiana ~~state highway commission~~ **department of transportation** and the board of commissioners of the county, they shall be filed with the board by the engineer. The board shall then adopt a resolution ordering the separation or alteration of grades or relocation and reconstruction of the facilities, or any part of them, as provided for in the maps, plans, specifications and agreements and ordering the acquisition of the property described within, and adopting all maps, plans, specifications, agreements, descriptions and the estimate of cost, allocating the portions of work to be done by the various parties, prescribing the time

within which the several portions of the work shall be done, and declaring that the improvement provided for will be of public necessity and convenience.

(b) The resolution, including all maps, plans, specifications, agreements, descriptions and estimate, shall be open to inspection at the office of the board by all persons interested in or affected by them.

SECTION 38. IC 8-6-2.1-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 9. (a) Upon the adoption of the resolution for separation or alteration of grades, the board shall cause notice of the adoption and intention, and of the fact that the maps, plans, specifications, agreements and estimates have been prepared and can be inspected, to be published in accordance with IC 5-3-1. The notice shall name a day not less than twenty (20) days after the date of the last publication on which the board will receive or hear remonstrances from persons interested in or affected by the proceedings, and when it will determine the public necessity and convenience of the project.

(b) A like notice shall be sent by mail to the owners of all lands to be appropriated under and by the resolution, and in case any landowner is a nonresident and ~~his~~ **the nonresident owner's** place of residence is known, a like notice shall be mailed to ~~him,~~ **the nonresident owner,** but in event the nonresident owner's residence is unknown by the board, then ~~he~~ **the nonresident owner** is considered to have been notified of the pendency of the proceedings by the publication of notice. A like notice shall also be served on a resident agent or officer of any railroad company or street railway company whose tracks are affected by the proceeding, but failure to serve the notice shall not invalidate the jurisdiction of the board in the premises.

(c) If the Indiana ~~state highway commission~~ **department of transportation** and the county in which the city is located participate in the proceedings, then a like notice shall be served upon the ~~state highway commission~~ **Indiana department of transportation** and upon the board of commissioners of the county.

SECTION 39. IC 8-6-2.1-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 15. The city, by its board of public works or board of public works and safety, the Indiana ~~state highway commission,~~ **department of transportation,** the county in which the city is located, by its board of commissioners, and the railroad company or companies whose track or tracks the improvement authorized in this chapter concern, may enter into a written agreement as to the plan of proceeding with the work, the allocation of the portions to be done by the respective parties, the division of cost

between railroads, the amount of work to be done annually, the time within which the entire work is to be completed, the method and times of making equitable settlements of the cost between the parties, and any other matters tending to expedite the efficient and economical completion of the improvement. The agreement, however, may not have the effect of increasing the total cost of the improvement above the estimate. The agreement shall be filed with the board and considered a part of the resolution and constitutes the basis of all proceedings on the matters embraced in the agreement.

SECTION 40. IC 8-6-2.1-17 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 17. (a) The total cost of the improvement shall be borne by all of the parties in interest, in accordance with a written agreement or written agreements to be entered into by all the parties, fixing the portion of the total cost to be borne by each party subject, however, to the cost formula requirements set forth in section 4 of this chapter. The total cost shall be divided among and paid by the parties in accordance with the agreement or agreements. The portion of the total cost to be borne by the city does not constitute an indebtedness or obligation of the city in its corporate capacity, but shall be payable only out of special taxes and benefit assessments as provided by this chapter.

(b) The Indiana ~~state highway commission,~~ **department of transportation,** any city affected by this chapter, and the county in which the city is located may each respectively enter into a written agreement or written agreements.

(c) The agreement or agreements shall be executed on behalf of the Indiana ~~state highway commission~~ **department of transportation** by the members of it and shall be binding upon the Indiana ~~state highway commission.~~ **department of transportation.** The agreement or agreements shall be executed on behalf of the city by the board and shall be binding on the city. The agreement or agreements shall be executed on behalf of the county by the board of county commissioners and shall be binding on the county.

(d) To the extent that funds of any federal agency may be available to the Indiana ~~state highway commission~~ **department of transportation** for use in paying any portion of the total cost which may be chargeable to or assumed by the Indiana ~~state highway commission,~~ **department of transportation,** the Indiana ~~state highway commission~~ **department of transportation** may use the federal funds, if permitted by applicable federal laws, for the payment of the cost or any portion of it, or for the payment of all or any portion of either the city's or county's share of the cost; or the Indiana ~~state highway~~

~~commission~~ **department of transportation** may use the federal funds for any combination of these purposes. The board may apply for, accept, and use grants, loans or other financial assistance from any municipal, county, state, or federal government agency. To the extent any funds of any federal agency may be available to the city or the county for use in paying the costs, the city and county may use the federal funds, if permitted by applicable federal laws, for the payment of any portion of the cost which is chargeable to or assumed by the city and county.

SECTION 41. IC 8-6-2.1-20, AS AMENDED BY P.L.84-2016, SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 20. (a) The board, through its engineer, shall keep an account of the total cost of the improvement, of all disbursements made during the course of the work, and of all equitable settlements between the parties contributing to the cost; but the total cost may not exceed the estimate adopted in the resolution.

(b) From time to time during the progress of the work, and upon completion of the improvement, the board shall make and adjust equitable settlements and payments between the parties contributing to the cost of the improvement so that the total cost of the improvement is apportioned between the parties as determined by the board consistent with this chapter.

(c) The equitable settlements and payments shall be made by the board, either on its own initiative or on petition of any railroad company charged with the work or any part of the work, or on petition of either the Indiana ~~state highway commission~~ **department of transportation** or of the county in which the city is located, if the Indiana ~~state highway commission~~ **department of transportation** and the county participate in the cost of the improvement.

(d) Any adjustment or adjustments are binding on all of the parties unless any aggrieved party, within sixty (60) days after the entry of an order of equitable settlement made by the board, files the aggrieved party's complaint to review the adjustment in the circuit court, superior court, or probate court of the county in which the city is located. The decree of the court is final. The railroad company or companies, shall, upon the adjustment or decree, pay their portions of the cost as directed. The Indiana ~~state highway commission~~ **department of transportation** shall, upon the adjustment or decree, pay its portion of the costs as directed, and the payment shall be made out of the funds of the ~~commission~~ **Indiana department of transportation** or funds appropriated for the use of the ~~commission.~~ **Indiana department of transportation.** The county council of the county in which the city is

located shall provide sufficient funds to pay the county's share of the cost of the improvement, either by appropriating the necessary amount of money from available funds on hand, or by the sale of bonds. Upon each adjustment or decree, the county in which the city is located shall pay the county's portion of the cost as directed by the adjustment or decree out of the funds provided by the county council. Upon each adjustment or decree, the city controller or clerk-treasurer shall draw the city controller's or clerk-treasurer's warrant or warrants in payment of the city's portion of the cost.

(e) All warrants may be drawn only against the special fund arising from the special tax and special assessments provided for in this chapter and from equitable settlements.

(f) The board may adopt supplemental resolutions and enter orders from time to time as necessary to carry out the purpose of the resolution.

SECTION 42. IC 8-22-3.5-9, AS AMENDED BY P.L.214-2019, SECTION 30, AND AS AMENDED BY P.L.257-2019, SECTION 81, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 9. (a) As used in this section, "base assessed value" means, subject to subsection (k):

(1) the net assessed value of all the tangible property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the commission's resolution adopted under section 5 or 9.5 of this chapter, notwithstanding the date of the final action taken under section 6 of this chapter; plus

(2) to the extent it is not included in subdivision (1), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, *within the airport development zone,* as finally determined for ~~*any*~~ *the current* assessment date. ~~*after the effective date of the allocation provision.*~~

However, subdivision (2) applies only to an airport development zone established after June 30, 1997, and the portion of an airport development zone established before June 30, 1997, that is added to an existing airport development zone.

(b) A resolution adopted under section 5 of this chapter and confirmed under section 6 of this chapter must include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section.

(c) The allocation provision must:

(1) apply to the entire airport development zone; and

(2) require that any property tax on taxable tangible property subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes in the airport development zone be allocated and distributed as provided in subsections (d) and (e).

(d) Except as otherwise provided in this section:

(1) the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the tangible property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated and, when collected, paid into the funds of the respective taxing units; and

(2) the excess of the proceeds of the property taxes imposed for the assessment date with respect to which the allocation and distribution are made that are attributable to taxes imposed after being approved by the voters in a referendum or local public question conducted after April 30, 2010, not otherwise included in subdivision (1) shall be allocated to and, when collected, paid into the funds of the taxing unit for which the referendum or local public question was conducted.

(e) All of the property tax proceeds in excess of those described in subsection (d) shall be allocated to the eligible entity for the airport development zone and, when collected, paid into special funds as follows:

(1) The commission may determine that a portion of tax proceeds shall be allocated to a training grant fund to be expended by the commission without appropriation solely for the purpose of reimbursing training expenses incurred by public or private entities in the training of employees for the qualified airport development project.

(2) The commission may determine that a portion of tax proceeds shall be allocated to a debt service fund and dedicated to the payment of principal and interest on revenue bonds or a loan contract of the board of aviation commissioners or airport authority for a qualified airport development project, to the payment of leases for a qualified airport development project, or to the payment of principal and interest on bonds issued by an eligible entity to pay for qualified airport development projects in the airport development zone or serving the airport development zone.

(3) The commission may determine that a part of the tax proceeds

shall be allocated to a project fund and used to pay expenses incurred by the commission for a qualified airport development project that is in the airport development zone or is serving the airport development zone.

(4) Except as provided in subsection (f), all remaining tax proceeds after allocations are made under subdivisions (1), (2), and (3) shall be allocated to a project fund and dedicated to the reimbursement of expenditures made by the commission for a qualified airport development project that is in the airport development zone or is serving the airport development zone.

(f) Before July 15 of each year, the commission shall do the following:

(1) Determine the amount, if any, by which tax proceeds allocated to the project fund in subsection (e)(3) in the following year will exceed the amount necessary to satisfy amounts required under subsection (e).

(2) Provide a written notice to the county auditor and the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area. The notice must:

(A) state the amount, if any, of excess tax proceeds that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subsection (d)(1); or

(B) state that the commission has determined that there are no excess tax proceeds that may be allocated to the respective taxing units in the manner prescribed in subsection (d)(1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess tax proceeds determined by the commission.

(g) When money in the debt service fund and in the project fund is sufficient to pay all outstanding principal and interest (to the earliest date on which the obligations can be redeemed) on revenue bonds issued by the board of aviation commissioners or airport authority for the financing of qualified airport development projects, all lease rentals payable on leases of qualified airport development projects, and all costs and expenditures associated with all qualified airport development projects, money in the debt service fund and in the project fund in excess of those amounts shall be paid to the respective taxing units in the manner prescribed by subsection (d)(1).

(h) Property tax proceeds allocable to the debt service fund under subsection (e)(2) must, subject to subsection (g), be irrevocably pledged by the eligible entity for the purpose set forth in subsection

(e)(2).

(i) Notwithstanding any other law, each assessor shall, upon petition of the commission, reassess the taxable tangible property situated upon or in, or added to, the airport development zone effective on the next assessment date after the petition.

(j) Notwithstanding any other law, the assessed value of all taxable tangible property in the airport development zone, for purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located is the lesser of:

(1) the assessed value of the tangible property as valued without regard to this section; or

(2) the base assessed value.

(k) If the commission confirms, or modifies and confirms, a resolution under section 6 of this chapter and the commission makes either of the filings required under section 6(c) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the airport development zone is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:

(1) the date on which the documents are filed with the county auditor; or

(2) the date on which the documents are filed with the department of local government finance.

SECTION 43. IC 9-18.1-5-5, AS AMENDED BY P.L.256-2017, SECTION 114, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. The fee to register a collector vehicle is sixteen dollars and thirty-five cents ($16.35). The fee shall be distributed as follows:

(1) Twenty-five cents ($0.25) to the state ~~police building~~ **construction** fund.

(2) Fifty cents ($0.50) to the state motor vehicle technology account.

(3) Two dollars and ninety cents ($2.90) to the highway, road and street fund.

(4) Four dollars ($4) to the crossroads 2000 fund.

(5) One dollar and twenty-five cents ($1.25) to the integrated public safety communications fund.

(6) Three dollars and ten cents ($3.10) to the commission fund.

(7) Any remaining amount to the motor vehicle highway account.

SECTION 44. IC 9-18.1-11-6, AS AMENDED BY P.L.108-2019, SECTION 176, AND AS AMENDED BY P.L.178-2019, SECTION

42, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 6. (a) A person that sells or otherwise disposes of a vehicle, *including a wrecked or destroyed vehicle,* owned by the person before the date on which the vehicle's registration expires may apply to the bureau to transfer the registration and license plates to a vehicle acquired or owned by the person.

(b) This subsection applies if the vehicle to which the registration and license plate are transferred is of the same type and in the same weight class as the vehicle for which the registration and license plate were originally issued. The bureau shall transfer the registration and license plate and issue an amended certificate of registration to the person applying for the transfer after the person pays the following:

(1) A fee of nine dollars and fifty cents ($9.50). The fee shall be distributed as follows:

(A) Twenty-five cents ($0.25) to the state ~~*police building account.*~~ *construction fund.*

(B) Fifty cents ($0.50) to the state motor vehicle technology fund.

(C) One dollar ($1) to the crossroads 2000 fund.

(D) One dollar and fifty cents ($1.50) to the motor vehicle highway account.

(E) One dollar and twenty-five cents ($1.25) to the integrated public safety communications fund.

(F) Five dollars ($5) to the commission fund.

(2) Any additional excise taxes owed under IC 6-6 on the vehicle to which the registration is transferred.

(c) This subsection applies if a vehicle to which the registration is transferred is of a different type or in a different weight class than the vehicle for which the registration and license plate were originally issued. The bureau shall transfer the registration and license plate and issue to the person applying for the transfer an amended certificate of registration and, if necessary, a new license plate or other proof of registration under this article or IC 9-18.5 after the person pays the following:

(1) A fee of nine dollars and fifty cents ($9.50). The fee shall be distributed as follows:

(A) Twenty-five cents ($0.25) to the state ~~*police building account.*~~ *construction fund.*

(B) Fifty cents ($0.50) to the state motor vehicle technology fund.

(C) One dollar ($1) to the crossroads 2000 fund.

(D) One dollar and fifty cents ($1.50) to the motor vehicle

highway account.

(E) One dollar and twenty-five cents ($1.25) to the integrated public safety communications fund.

(F) Five dollars ($5) to the commission fund.

(2) Any additional excise taxes owed under IC 6-6 on the vehicle to which the registration is transferred.

(3) If the fee to register the vehicle to which the registration is transferred exceeds by more than ten dollars ($10) the fee to register the vehicle for which the registration was originally issued, the amount determined under the following formula:

STEP ONE: Determine the number of months between:

(i) the date on which the vehicle to which the registration is transferred was acquired; and

(ii) the next registration date under this chapter for a vehicle registered by the person.

A partial month shall be rounded to one (1) month.

STEP TWO: Multiply the STEP ONE result by one-twelfth (1/12).

STEP THREE: Determine the difference between:

(i) the registration fee for the vehicle to which the registration is transferred; minus

(ii) the registration fee for the vehicle for which the registration was originally issued.

STEP FOUR: Determine the product of:

(i) the STEP TWO result; multiplied by

(ii) the STEP THREE result.

A fee collected under this subdivision shall be deposited in the motor vehicle highway account.

(d) A person may register a vehicle to which a registration is transferred under this section:

(1) individually; or

(2) with one (1) or more other persons.

SECTION 45. IC 9-21-11-13.1, AS ADDED BY P.L.206-2019, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 13.1. (a) An electric bicycle is not a motor vehicle (as defined in IC 9-13-2-105).

(b) Except as otherwise provided in this section, an operator of an electric bicycle is:

(1) subject to all of the duties; and

(2) entitled to all of the rights and privileges;

of a bicycle operator.

(c) Except as otherwise provided in this section, an electric bicycle

shall be regulated as a bicycle.

(d) The operator of an electric bicycle is not subject to:

(1) IC 9-24 (driver's licenses); or

(2) IC 9-25 (financial responsibility).

(e) An electric bicycle is not subject to:

(1) IC 9-17 (certificates of title);

(2) IC 9-18.1 (motor vehicle registration); or

(3) IC 14-16-1 (off-road vehicles).

(f) On and after January 1, 2020, a manufacturer or distributor of an electric bicycle shall affix a permanent and conspicuous label to each electric bicycle. Each label described under this subsection shall prominently display the following information:

(1) The class level of the electric bicycle.

(2) The top assisted speed of the electric bicycle.

(3) The rated wattage of the electric bicycle's electric motor.

(g) If a modification to an electric bicycle results in any alteration to the:

(1) top assisted speed of the electric bicycle; or

(2) engagement of the electric bicycle's electric motor;

the label described in subsection (f) shall be replaced with a subsequent label that accurately reflects the class level, top assisted speed, and rated wattage of the modified electric bicycle.

(h) All electric bicycles shall comply with the bicycle equipment and manufacturing requirements adopted by the United States Consumer Product Safety Commission (16 CFR 1512).

(i) All electric bicycles shall be equipped with an electric motor that disengages or ceases to provide assistance when the operator:

(1) stops pedaling; or

(2) applies brakes.

(j) Subject to subsection (k), and except as provided in subsection (l), an electric bicycle may be operated wherever bicycles are permitted to travel.

(k) The lawful operation of an electric bicycle is subject to the following provisions:

(1) Unless otherwise specified by a statute, rule, or local ordinance, a Class 1 or Class 2 electric bicycle may be operated on any bicycle path or multipurpose path where bicycles are permitted.

(2) A Class 3 electric bicycle may not be operated on a bicycle path or multipurpose path unless one (1) or more of the following conditions apply:

(A) The bicycle path or multipurpose path is within or

adjacent to a highway or roadway.

(B) A local authority or state agency with jurisdiction over the bicycle path or multipurpose path authorizes the use of a Class 3 **electric** bicycle on the bicycle path or multipurpose path.

(3) A person less than fifteen (15) years of age may not operate a Class 3 electric bicycle.

(4) A person less than fifteen (15) years of age may ride as a passenger on a Class 3 electric bicycle if the Class 3 electric bicycle is designed to accommodate a passenger.

(5) A properly fitted and fastened bicycle helmet that meets the most recent and applicable standards issued by the United States Consumer Product Safety Commission or the American Society for Testing and Materials must be worn by any person who operates or rides as a passenger on a Class 3 electric bicycle and is less than eighteen (18) years of age.

(l) Subsection (k) shall not apply to a path or trail designated as nonmotorized if the following conditions are met:

(1) The bicycle path or trail has a natural surface tread.

(2) The bicycle path or trail was made by clearing and grading the native soil.

(3) No surfacing materials have been added to the bicycle path or trail.

A local authority or state agency may regulate the use of electric bicycles or any class of electric bicycle on a bicycle path or trail described under this subsection.

SECTION 46. IC 9-23 IS REPEALED [EFFECTIVE JULY 1, 2020]. (VEHICLE MANUFACTURERS, DISTRIBUTORS, AND DEALERS).

SECTION 47. IC 9-24-12-1, AS AMENDED BY P.L.198-2016, SECTION 490, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. ~~(a) Notwithstanding subsection (c) and except as provided in subsection (b) and sections 10 and 11 of this chapter, the expiration date of an operator's license that is the renewal license for an operator's license that contains a 2012 expiration date is as follows:~~

~~(1) If the operator's license was previously issued or renewed after May 14, 2007, and before January 1, 2008, the renewal operator's license expires at midnight on the birthday of the holder that occurs in 2017.~~

~~(2) If the operator's license was previously issued or renewed after December 31, 2007, and before January 1, 2009, the renewal operator's license expires at midnight on the birthday of the holder~~

~~that occurs in 2018.~~

~~(3) If the operator's license was previously issued or renewed after December 31, 2005, and before January 1, 2007, the renewal operator's license expires at midnight on the birthday of the holder that occurs in 2016.~~

~~This subsection expires January 1, 2019.~~

~~(b)~~ **(a)** Except as provided in sections 10 and 11 of this chapter, an operator's license issued to an applicant who is at least seventy-five (75) years of age expires at midnight of the birthday of the holder that occurs three (3) years following the date of issuance.

~~(c)~~ **(b)** Except as provided in subsections (a) ~~(b)~~ and ~~(d)~~ **(c)** and sections 10 and 11 of this chapter, an operator's license issued under this article expires at midnight of the birthday of the holder that occurs six (6) years following the date of issuance.

~~(d)~~ **(c)** An operator's license issued to an individual who is less than twenty-one (21) years of age expires at midnight of the date thirty (30) days after the twenty-first birthday of the holder. However, if the individual complies with IC 9-24-9-2.5(5) through IC 9-24-9-2.5(9), the operator's license expires:

(1) at midnight one (1) year after issuance if there is no expiration date on the authorization granted to the individual to remain in the United States; or

(2) if there is an expiration date on the authorization granted to the individual to remain in the United States, the earlier of the following:

(A) At midnight of the date the authorization to remain in the United States expires.

(B) At midnight of the date thirty (30) days after the twenty-first birthday of the holder.

SECTION 48. IC 10-14-3-22 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 22. (a) The political subdivisions and agencies designated or appointed by the governor may make, amend, and rescind orders, rules, and regulations as necessary for emergency management purposes and to supplement the carrying out of this chapter that are not inconsistent with:

(1) orders, rules, or regulations adopted by the governor or by a state agency exercising a power delegated to it by the governor; and

(2) the:

(A) emergency management program; and

(B) emergency operations plan;

of the county in which the political subdivision is located.

(b) Orders, rules, and regulations have the full force and effect of law when:

(1) adopted by the governor or any state agency and a copy is filed:

(A) in the office of the secretary of state; **or**

(B) with the publisher (as defined in IC 4-22-2-3(f)) under IC 4-22-2; and

mailed to all members of the county emergency management advisory council at their last known addresses; or

(2) filed in the office of the clerk of the adopting or promulgating political subdivision or agency of the state if adopted by a political subdivision or agency authorized by this chapter to make orders, rules, and regulations.

SECTION 49. IC 10-17-12-10, AS AMENDED BY P.L.132-2019, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 10. (a) The commission shall adopt rules under IC 4-22-2 for the provision of grants under this chapter. Subject to subsection (b), the rules adopted under this section must address the following:

(1) Uniform need determination procedures.

(2) Eligibility criteria, including income eligibility standards, asset limit eligibility standards, and other standards concerning when assistance may be provided.

(3) Application procedures.

(4) Selection procedures.

(5) A consideration of the extent to which an individual has used assistance available from other assistance programs before assistance may be provided to the individual from the fund.

(6) Other areas in which the department determines that rules are necessary to ensure the uniform administration of the grant program under this chapter.

(b) The following apply to grants awarded under this chapter:

(1) An applicant is not eligible for a grant from the fund if:

(A) the qualified service member with respect to whom the application is based has been discharged; and

(B) the qualified service member's term of qualifying military service was less than twelve (12) months.

(2) The income eligibility standards must be based on the federal gross income of the qualified service member and the qualified service member's spouse.

(3) An employee of the department who is otherwise eligible for a grant from the fund must submit the employee's application

directly to the commission for review. The department shall have no influence in any part of the employee's application.

(4) The maximum amount a qualified service member may receive from the fund is two thousand five hundred dollars ($2,500), unless **a higher amount is** approved by the commission.

(5) The commission may consider the following in its analysis of the applicant's request for assistance in excess of two thousand five hundred dollars ($2,500):

(A) The department's eligibility determination of the applicant.

(B) Facts considered in the department's need determination review and award under 915 IAC 3-6-3 and 915 IAC 3-6-5.

(C) The circumstances surrounding the applicant's hardship.

(D) Any substantive changes in the applicant's financial situation after the original application was submitted.

(E) Facts that may have been unknown or unavailable at the time of the applicant's original application for assistance.

(F) Other compelling circumstances that may justify assistance in excess of the two thousand five hundred dollar ($2,500) threshold.

(6) The commission shall approve or deny within sixty (60) days an application for a grant filed with the commission after June 30, 2019, by an employee of the department. However, the commission may not act on an incomplete application. The commission shall return an incomplete application with a notation as to omissions. The return of an incomplete application shall be without prejudice.

SECTION 50. IC 10-19-3-7, AS AMENDED BY P.L.171-2019, SECTION 2, AND AS AMENDED BY P.L.249-2019, SECTION 8, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) Except as provided in this section, for purposes of IC 4-22-2, the executive director is the authority that adopts rules for the department.

(b) The Indiana emergency medical services commission is the authority that adopts rules under IC 16-31.

(c) *Except as provided in subsection (d),* ~~*or (e),*~~ the fire prevention and building safety commission is the authority that adopts rules under any of the following:

(1) IC 22-11.

(2) IC 22-12.

(3) IC 22-13.

(4) IC 22-14.

(5) IC 22-15.

(d) The board of firefighting personnel standards and education is the authority that adopts rules under IC 22-14-2-7(c)(7) and IC 36-8-10.5.

~~*(e) The regulated amusement device safety board established by IC 22-12-4.5-2 is the authority that adopts rules under IC 22-15-7.*~~

~~*(f)*~~ *(e)* The executive director may adopt rules governing:

(1) emergency action plans; or

(2) emergency response plans;

for outdoor performances (as defined in IC 22-12-1-17.5) where outdoor event equipment (as defined in IC 22-12-1-17.7) is used.

SECTION 51. IC 11-8-2-5, AS AMENDED BY P.L.239-2019, SECTION 6, AND AS AMENDED BY P.L.278-2019, SECTION 167, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) The commissioner shall do the following:

(1) Organize the department and employ personnel necessary to discharge the duties and powers of the department.

(2) Administer and supervise the department, including all state owned or operated correctional facilities.

(3) Except for employees of the parole board, be the appointing authority for all positions in the department.

(4) Define the duties of a deputy commissioner and a warden.

(5) Accept committed persons for study, evaluation, classification, custody, care, training, and reintegration.

(6) Determine the capacity of all state owned or operated correctional facilities and programs and keep all Indiana courts having criminal or juvenile jurisdiction informed, on a quarterly basis, of the populations of those facilities and programs.

(7) Utilize state owned or operated correctional facilities and programs to accomplish the purposes of the department and acquire or establish, according to law, additional facilities and programs whenever necessary to accomplish those purposes.

(8) Develop policies, programs, and services for committed persons, for administration of facilities, and for conduct of employees of the department.

(9) Administer, according to law, the money or other property of the department and the money or other property retained by the department for committed persons.

(10) Keep an accurate and complete record of all department proceedings, which includes the responsibility for the custody and preservation of all papers and documents of the department.

(11) Make an annual report to the governor according to subsection (c).

(12) Develop, collect, and maintain information concerning offenders, sentencing practices, and correctional treatment as the commissioner considers useful in penological research or in developing programs.

(13) Cooperate with and encourage public and private agencies and other persons in the development and improvement of correctional facilities, programs, and services.

(14) Explain correctional programs and services to the public.

(15) As required under ~~*42 U.S.C. 15483, after January 1, 2006,*~~ *52 U.S.C. 21083,* provide information to the election division to coordinate the computerized list of voters maintained under IC 3-7-26.3 with department records concerning individuals disfranchised under IC 3-7-46.

(16) Make an annual report to the legislative council in an electronic format under IC 5-14-6 before September 1 of each year.

(b) The commissioner may:

(1) when authorized by law, adopt departmental rules under IC 4-22-2;

(2) delegate powers and duties conferred on the commissioner by law to a deputy commissioner or commissioners and other employees of the department;

(3) issue warrants for the return of escaped committed persons (an employee of the department or any person authorized to execute warrants may execute a warrant issued for the return of an escaped person);

(4) appoint personnel to be sworn in as correctional police officers; ~~*and*~~

(5) enter into a regional holding facility lease agreement with a local economic development organization as described under IC 4-20.5-7-22; and

~~*(5)*~~ *(6)* exercise any other power reasonably necessary in discharging the commissioner's duties and powers.

(c) The annual report of the department shall be transmitted to the governor by September 1 of each year and must contain:

(1) a description of the operation of the department for the fiscal year ending June 30;

(2) a description of the facilities and programs of the department;

(3) an evaluation of the adequacy and effectiveness of those facilities and programs considering the number and needs of

committed persons or other persons receiving services; and

(4) any other information required by law.

Recommendations for alteration, expansion, or discontinuance of facilities or programs, for funding, or for statutory changes may be included in the annual report.

SECTION 52. IC 11-8-8-23, AS ADDED BY P.L.244-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 23. (a) This section applies to the local law enforcement authority in the county of conviction who has received notice that a lifetime sex or violent offender (as defined in IC 34-28-2-1.5) has changed the offender's name under:

(1) IC 31-11-4-11 (marriage);

(2) IC 31-15-2-19 (dissolution of marriage);

(3) IC 31-19-2-1.1 (adult adoption); or

(4) ~~IC 34-28-21-5~~ **IC 34-28-2-1.5** (an action for name change).

(b) A local law enforcement authority to which this section applies shall take reasonable steps, including consulting with the prosecuting attorney or a victim assistance program in the county of conviction, to notify the victim (or the spouse or immediate family member of a deceased victim):

(1) that the lifetime sex or violent offender has changed the offender's name;

(2) of the reason for the name change; and

(3) of the lifetime sex or violent offender's new name.

SECTION 53. IC 12-14-2-5.3, AS AMENDED BY P.L.161-2007, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5.3. (a) This section does not apply to a dependent child:

~~(1) described in section 5.1(b)(3) or 5.1(b)(4) of this chapter;~~

~~(2)~~ **(1)** who is the firstborn of a child less than eighteen (18) years of age who is included in a TANF assistance group when the child becomes a first time minor parent (including all children in the case of a multiple birth); or

~~(3)~~ **(2)** who was conceived in a month the family was not receiving TANF assistance.

(b) Except as provided in subsection (c), after July 1, 1995, an additional payment (other than for medical expenses payable under IC 12-15) may not be made for a dependent child who is born more than ten (10) months after the date the family qualifies for assistance under this article.

(c) The division may adopt rules under IC 4-22-2 that authorize a voucher for goods and services related to child care that do not exceed

one-half (1/2) of the assistance that a dependent child described in subsection (b) would otherwise receive under section 5 of this chapter.

(d) A dependent child described in subsection (b) is eligible for all child support enforcement services provided in IC 31-25.

(e) Families receiving TANF assistance are encouraged to receive family planning counseling.

SECTION 54. IC 12-15-1.3-15, AS AMENDED BY P.L.262-2019, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 15. (a) As used in this section, "division" refers to the division of disability and rehabilitative services established by IC 12-9-1-1.

(b) As used in this section, "waiver" refers to any waiver administered by the office and the division under section 1915(c) of the federal Social Security Act.

(c) The office shall apply to the United States Department of Health and Human Services for approval to amend a waiver to set an emergency placement priority for individuals in the following situations:

(1) Death of a primary caregiver where alternative placement in a supervised group living setting:

(A) is not available; or

(B) is determined by the division to be an inappropriate option.

(2) A situation in which:

(A) the primary caregiver is at least eighty (80) years of age; and

(B) alternate placement in a supervised group living setting is not available or is determined by the division to be an inappropriate option.

(3) There is evidence of abuse or neglect in the current institutional or home placement, and alternate placement in a supervised group living setting is not available or is determined by the division to be an inappropriate option.

(4) There are other health and safety risks, as determined by the division director, and alternate placement in a supervised group living setting is not available or is determined by the division to be an inappropriate option.

(d) The division shall report on a quarterly basis the following information to the division of disability and rehabilitative services advisory council established by IC 12-9-4-2 concerning each Medicaid waiver for which the office has been approved under this section to administer an emergency placement priority for individuals described in this section:

(1) The number of applications for emergency placement priority waivers.

(2) The number of individuals served on the waiver.

(3) The number of individuals on a wait list for the waiver.

(e) Before July 1, 2021, the division, in coordination with the task force established by ~~IC 12-11-15-2,~~ **IC 12-11-15.5-2,** shall establish new priority categories for individuals served by a waiver.

(f) The office may adopt rules under IC 4-22-2 necessary to implement this section.

SECTION 55. IC 12-15-16-7.7, AS ADDED BY P.L.108-2019, SECTION 197, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 7.7. (a) As used in this section, "CMS" refers to the federal Centers for Medicare and Medicaid Services.

(b) As used in this section, "default plan" refers to a plan for distributing Medicaid disproportionate share payments for the state fiscal year beginning July 1, 2020, and, at the discretion of the hospital assessment fee committee, for any state fiscal year beginning after July 1, 2020, and meets the requirements set forth in subsection (i).

(c) As used in this section, "disproportionate share payment plan" refers to a plan for distributing disproportionate share payments for the state fiscal year beginning July 1, 2020, and at the discretion of the hospital assessment fee committee, for any state fiscal year beginning after July 1, 2020, and that meets the requirements set forth in subsection (h).

(d) As used in this section, "federal DSH allotment" refers to the allotment of federal disproportionate share funds calculated for the state under ~~42 U.S.C. 1386r-4.~~ **42 U.S.C. 1396r-4.**

(e) As used in this section, "hospital assessment fee committee" refers to the committee established by IC 16-21-10-7.

(f) As used in this section, "reduced federal DSH allotment" refers to a federal DSH allotment for the state for the federal fiscal year beginning October 1, 2020, that, by operation of 42 U.S.C. 1396r-4(f)(7), is less than the federal DSH allotment for the state for the federal fiscal year beginning October 1, 2018.

(g) As used in this section, "terminating event" refers to federal legislation (including an amendment to 42 U.S.C. 1396r-4), a regulation or sub-regulatory policy or directive issued by CMS, or a judicial ruling, that is enacted or issued on or before March 30, 2021, that:

(1) cancels, or postpones to a subsequent federal fiscal year, a reduced federal DSH allotment; and

(2) does not cause the state to incur a reduced federal DSH allotment.

(h) Subject to subsection (i), the hospital assessment fee committee shall develop a disproportionate share payment plan and submit the disproportionate share payment plan to the office. The following apply to the disproportionate share payment plan developed under this subsection:

(1) The disproportionate share payment plan must:

(A) specify the amount or amounts of disproportionate share payment adjustments to be paid to acute care hospitals licensed under IC 16-21-2 and private mental health institutions licensed under IC 12-25 for the state fiscal year beginning on or after July 1, 2020; or

(B) specify the formula to be used by the office for purposes of determining the amount or amounts of disproportionate share payment adjustments to be paid to acute care hospitals licensed under IC 16-21-2 and private mental health institutions licensed under IC 12-25 for the state fiscal year beginning on or after July 1, 2020.

(2) In developing the disproportionate share payment plan, the hospital assessment fee committee is not required to:

(A) follow paragraphs 1 through 7 of Subsection A of Section III of Attachment 4.19-A of the Indiana Medicaid state plan in effect on January 1, 2019;

(B) provide for disproportionate share payment adjustments to be paid to acute care hospitals licensed under IC 16-21-2 or private mental health institutions licensed under IC 12-25 that, for purposes of the state fiscal year beginning on or after July 1, 2020, do not meet the definition of a "disproportionate share hospital" as set forth in Section II(E) of Attachment 4.19-A of the Indiana Medicaid state plan in effect on January 1, 2019; or

(C) follow the provisions set forth in section 7.5 of this chapter.

(3) In developing the disproportionate share payment plan, the hospital assessment fee committee shall take into consideration the percentage of a hospital's patients whose health care coverage is provided by a governmental health care program.

(i) If the hospital assessment fee committee is unable to develop a disproportionate share payment plan, the hospital assessment fee committee shall submit the default plan to the office. The following apply to the default plan:

(1) The disproportionate share payments that would otherwise be paid to an acute care hospital under Step Two, Step ~~3,~~ **Three,** or Step Four of Subsection A of Section III of Attachment 4.19-A of the Indiana Medicaid state plan in effect on January 1, 2019, without the reduction provided for in section 7.5 of this chapter, shall be reduced by a single percentage that is applied uniformly to all hospitals described in this subdivision.

(2) The percentage of the reduction in disproportionate share payments under subdivision (1) shall be the percentage determined by the hospital assessment fee committee to cause the total disproportionate share payments made to maximize the expenditure of, without exceeding, the reduced federal DSH allotment.

If agreed to by the hospital assessment fee committee, the default plan may also include other terms and conditions that the committee determines to be necessary for the proper implementation and administration of the default plan.

(j) After the office submits the state plan amendment described in section 7.5 of this chapter, but before October 1, 2020, the office shall file with CMS and, if approved by CMS, the office shall implement, a proposed Medicaid state plan amendment that is based upon either the disproportionate share payment plan developed by the hospital assessment fee committee or the default plan submitted by the hospital assessment fee committee, subject to the following:

(1) The proposed Medicaid state plan amendment referred to in this subsection shall include language that, in the event a terminating event occurs after the Medicaid state plan amendment is approved by the CMS but before March 30, 2021, would operate to cause the state plan amendment to be immediately and automatically void and without effect, and to cause Subsection A of Section III of Attachment 4.19-A of the state's Medicaid state plan, in effect on January 1, 2019, to be immediately and automatically reinstated and effective.

(2) Subdivision (1) does not prevent the office from submitting a subsequent Medicaid state plan amendment for approval by CMS after CMS's approval of the state plan amendment referenced in subdivision (1) and that applies to a state fiscal year beginning on or after July 1, 2021, and that amends or replaces the state plan amendment described in this subsection.

(k) Before filing the proposed Medicaid state plan amendment with CMS, the proposed Medicaid state plan amendment referenced in subsection (j) shall be submitted by the office to the hospital

assessment fee committee for the committee's approval.

(l) The hospital assessment fee committee shall coordinate with the office so that the disproportionate share payment plan, or the default plan, if applicable, is prepared and submitted to the office under subsection (h) or (i), if applicable, and the committee's approval of the proposed state plan amendment under subsection (k), is obtained in sufficient time so as to enable the office to file the proposed Medicaid state plan amendment with CMS before October 1, 2020.

(m) The office shall regularly update the hospital assessment fee committee regarding the status of the proposed Medicaid state plan amendment. All questions, proposals, directives, requirements, and other communications received by the office from CMS concerning the proposed Medicaid state plan amendment shall be provided to the committee within a reasonable time after receipt by the office. Upon request by the hospital assessment fee committee or the office, the office and the hospital assessment fee committee shall meet to confer concerning the proposed state plan amendment.

(n) If:

(1) a terminating event occurs before the office submits the proposed Medicaid state plan amendment to CMS under subsection (j), the hospital assessment fee committee and the office shall cease their work on the disproportionate share payment plan, or the default plan if applicable, and the proposed Medicaid state plan amendment, and the office shall not submit the proposed state plan amendment to CMS; or

(2) a terminating event occurs after the office submits the proposed Medicaid state plan amendment to CMS under subsection (h), but before CMS approves a state plan amendment that implements the disproportionate share payment plan, or the default plan if applicable, the office shall immediately notify CMS of the office's intent to withdraw the proposed Medicaid state plan amendment and otherwise act so as to accomplish the immediate withdrawal of the proposed Medicaid state plan amendment.

(o) In the event a provision of this section conflicts with another provision of this article, the provisions of this section shall control.

SECTION 56. IC 12-15-30.5-4, AS ADDED BY P.L.116-2019, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. (a) A broker must do the following:

(1) Submit monthly reports to the office of the secretary for the office of the secretary to post on the office of the secretary's Internet web site of the following:

(A) A list and map by county of the number of vehicles, by vehicle type, that are contracted, credentialed, and available to provide nonemergency medical transportation in that county.

(B) Based upon a comparison of trip-leg identification numbers issued by the broker to the corresponding claim submitted with that trip-leg identification number, the number of instances in which a requested nonemergency medical transportation for an eligible Medicaid recipient was not provided, including whether:

(i) the instance related to picking up the recipient to go to an appointment;

(ii) the instance related to picking up the recipient from an appointment;

(iii) the instance related to a Medicaid recipient or transportation provider not being available;

(iv) the recipient resides in the community, a health facility, an intermediate care facility for individuals with intellectual disabilities, a hospital, or another location; and

(v) the instance resulted from the transportation request being canceled by the transportation provider more than forty-eight (48) hours before the appointment or within forty-eight (48) hours of the appointment.

~~(D)~~ **(C)** A summary of the complaints received by the broker, whether or not the complaints have been substantiated. Information under this clause must include the total number of complaints and whether the complaint related to:

(i) a scheduled ride to go to an appointment;

(ii) a scheduled ride from an appointment; and

(iii) a recipient who resided in the community, a health facility, an intermediate care facility for individuals with intellectual disabilities, a hospital, or another location.

(2) Submit monthly to the office of the secretary for the office of the secretary to post on the office of the secretary's Internet web site a report comparing:

(A) the number of eligible Medicaid recipients; to

(B) the number of contracted and credentialed transportation vehicles, by type and by county, that are available to provide nonemergency medical transportation in a county;

and including the calculation of the ratio of eligible Medicaid recipients to vehicle type.

(3) Submit a monthly report to the office of the secretary that includes the following information for the previous month:

(A) The number of ride requests received and scheduled trip-leg identification numbers issued.

(B) Call center statistics.

(C) Information on claims payments, including claim denial reason codes.

(D) Program integrity referrals.

(E) Information concerning grievances and appeals, including the status of any grievance or appeal that is either open or closed in the month of the report.

(b) If the broker has not assigned a transportation provider to a request for nonemergency medical transportation within forty-eight (48) hours of the time in which the transportation is to be provided, the broker shall do the following:

(1) Take steps to notify the:

(A) Medicaid recipient for which the request was made; and

(B) health facility, if the Medicaid recipient resides in a health facility;

that a transportation provider has not yet been assigned.

(2) Continue to make every effort in securing transportation for the Medicaid recipient and immediately notify the recipient described in subdivision (1)(A) and, if applicable, the health facility described in subdivision (1)(B), when transportation has been assigned.

(3) Document whether the notice required under subdivision (1) was communicated to the Medicaid recipient or a person on behalf of the Medicaid recipient, and the method of communication.

SECTION 57. IC 12-16-13.5-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. A hospital, a physician, or an agent or employee of a hospital or physician that provides services in good faith under the hospital care for the indigent program is immune from liability to the extent the liability is attributable to at least one (1) of the following:

(1) The requirement that a patient be transferred under IC 12-16-12.5 **(repealed).**

(2) The denial of payment under IC 12-16-10.5.

SECTION 58. IC 12-16-13.5-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. Section 1(1) of this chapter does not limit liability for the determination that the patient's medical condition permits a transfer under IC 12-16-12.5 **(repealed).**

SECTION 59. IC 12-17.2-5-4, AS AMENDED BY P.L.287-2013, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2020]: Sec. 4. (a) The following constitute sufficient grounds for a denial of a license application:

(1) A determination by the department of child services established by IC 31-25-1-1 of child abuse or neglect (as defined in IC 31-9-2-14) by:

(A) the applicant;

(B) a member of the applicant's household;

(C) an employee of the applicant who has direct contact, on a regular and continuous basis, with children who are under the direct supervision of the applicant; or

(D) a volunteer of the applicant who has direct contact, on a regular and continuous basis, with children who are **under the** direct supervision of the applicant.

(2) A criminal conviction of the applicant, an employee of the applicant who has direct contact with children who are receiving child care from the applicant, a volunteer of the applicant who has direct contact with children who are receiving child care from the applicant, or a member of the applicant's household, of any of the following:

(A) A felony:

(i) related to the health or safety of a child;

(ii) that is a sex offense (as defined in IC 11-8-8-5.2);

(iii) that is a dangerous felony; or

(iv) that is not a felony otherwise described in items (i) through (iii), and less than ten (10) years have elapsed from the date the person was discharged from probation, imprisonment, or parole, whichever discharge date is latest.

(B) A misdemeanor related to the health or safety of a child.

(C) A misdemeanor for operating a child care center without a license under IC 12-17.2-4-35, or a substantially similar offense committed in another jurisdiction if the offense is directly or indirectly related to jeopardizing the health or safety of a child.

(D) A misdemeanor for operating a child care home without a license under section 35 of this chapter, or a substantially similar offense committed in another jurisdiction if the offense is directly or indirectly related to jeopardizing the health or safety of a child.

(3) A determination by the division that the applicant made false statements in the applicant's application for licensure.

(4) A determination by the division that the applicant made false statements in the records required by the division.

(5) A determination by the division that the applicant previously operated a:

(A) child care center without a license under IC 12-17.2-4; or

(B) child care home without a license under this chapter.

(b) Notwithstanding subsection (a)(2), if:

(1) a license application is denied due to a criminal conviction of:

(A) an employee or a volunteer of the applicant; or

(B) a member of the applicant's household; and

(2) the division determines that the:

(A) employee or volunteer has been dismissed by the applicant; or

(B) member of the applicant's household is no longer a member of the applicant's household;

the criminal conviction of the former employee, former volunteer, or former member does not require denial of a license application.

SECTION 60. IC 12-17.2-7.2-13.5, AS AMENDED BY P.L.268-2019, SECTION 17, AND AS AMENDED BY P.L.108-2019, SECTION 200, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 13.5. (a) The prekindergarten pilot program fund is established to:

(1) provide grants to eligible *or limited eligibility* children for qualified early education services under this chapter;

(2) carry out the longitudinal study described in section 12 of this chapter;

(3) provide grants to potential eligible providers and existing eligible providers as set forth in section 7.4 of this chapter; and

(4) make payments to reimburse costs incurred to provide in-home early education services under IC 12-17.2-7.5.

(b) The fund consists of:

(1) money appropriated to the fund by the general assembly; and

(2) grants or gifts to the fund.

(c) The fund shall be administered by the office.

(d) The expenses of administering the fund shall be paid from money in the fund.

(e) Money in the fund ~~*at the end of a state fiscal year does not revert to the state general fund.*~~ *is continuously appropriated for the purposes provided under this article.*

(f) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public funds may be invested.

SECTION 61. IC 14-28-1-22, AS AMENDED BY P.L.282-2019, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2020]: Sec. 22. (a) As used in subsection (b)(1) with respect to a stream, "total length" means the length of the stream, expressed in miles, from the confluence of the stream with the receiving stream to the upstream or headward extremity of the stream, as indicated by the solid or dashed, blue or purple line depicting the stream on the most current edition of the seven and one-half (7 1/2) minute topographic quadrangle map published by the United States Geological Survey, measured along the meanders of the stream as depicted on the map.

(b) This section does not apply to the following:

(1) A reconstruction or maintenance project (as defined in IC 36-9-27) on a stream or an open regulated drain if the total length of the stream or open drain is not more than ten (10) miles.

(2) A construction or reconstruction project on a state or county highway bridge in a rural area that crosses a stream having an upstream drainage area of not more than fifty (50) square miles and the relocation of utility lines associated with the construction or reconstruction project if confined to an area not more than one hundred (100) feet from the limits of the highway construction right-of-way.

(3) The performance of an activity described in subsection (c)(1) or (c)(2) by a surface coal mining operation that is operated under a permit issued under IC 14-34.

(4) Any other activity that is determined by the commission, according to rules adopted under IC 4-22-2, to pose not more than a minimal threat to floodway areas.

(5) An activity in a boundary river floodway to which section 26.5 of this chapter applies.

(6) The removal of a logjam or mass of wood debris that has accumulated in a river or stream, subject to the following conditions:

(A) Work must not be within a salmonid stream designated under 327 IAC 2-1.5-5 without the prior written approval of the department's division of fish and wildlife.

(B) Work must not be within a natural, scenic, or recreational river or stream designated under 312 IAC 7-2.

(C) Except as otherwise provided in Indiana law, free logs or affixed logs that are crossways in the channel must be cut, relocated, and removed from the floodplain. Logs may be maintained in the floodplain if properly anchored or otherwise secured so as to resist flotation or dislodging by the flow of water and placement in an area that is not a wetland. Logs must be removed and secured with a minimum of damage to

vegetation.

(D) Isolated or single logs that are embedded, lodged, or rooted in the channel, and that do not span the channel or cause flow problems, must not be removed unless the logs are either of the following:

(i) Associated with or in close proximity to larger obstructions.

(ii) Posing a hazard to navigation.

(E) A leaning or severely damaged tree that is in immediate danger of falling into the waterway may be cut and removed if the tree is associated with or in close proximity to an obstruction. The root system and stump of the tree must be left in place.

(F) To the extent practicable, the construction of access roads must be minimized, and should not result in the elevation of the floodplain.

(G) To the extent practicable, work should be performed exclusively from one (1) side of a waterway. Crossing the bed of a waterway is prohibited.

(H) To prevent the flow of sediment laden water back into the waterway, appropriate sediment control measures must be installed.

(I) Within fifteen (15) days, all bare and disturbed areas must be revegetated with a mixture of grasses and legumes. Tall fescue must not be used under this subdivision, except that low endophyte tall fescue may be used in the bottom of the waterway and on side slopes.

(c) A person who desires to:

(1) erect, make, use, or maintain a structure, an obstruction, a deposit, or an excavation; or

(2) suffer or permit a structure, an obstruction, a deposit, or an excavation to be erected, made, used, or maintained;

in or on a floodway must file with the director a verified written application for a permit accompanied by a nonrefundable minimum fee of two hundred dollars ($200).

(d) The application for a permit must set forth the material facts together with plans and specifications for the structure, obstruction, deposit, or excavation.

(e) An applicant must receive a permit from the director for the work before beginning construction. The director shall issue a permit only if in the opinion of the director the applicant has clearly proven that the structure, obstruction, deposit, or excavation will not do any of

the following:

(1) Adversely affect the efficiency of or unduly restrict the capacity of the floodway.

(2) Constitute an unreasonable hazard to the safety of life or property.

(3) Result in unreasonably detrimental effects upon fish, wildlife, or botanical resources.

(f) In deciding whether to issue a permit under this section, the director shall consider the cumulative effects of the structure, obstruction, deposit, or excavation. The director may incorporate in and make a part of an order of authorization conditions and restrictions that the director considers necessary for the purposes of this chapter.

(g) A permit issued under this section:

(1) is valid for two (2) years after the issuance of the permit; and

(2) to:

(A) the Indiana department of transportation or a county highway department if there is any federal funding for the project; or

(B) an electric utility for the construction of a power generating facility;

is valid for five (5) years from the date of issuance.

A permit that is active and was issued under subdivision (1) before July 1, 2014, is valid for two (2) years beginning July 2014, and a permit that is active and was issued under subdivision (2) before July 1, 2014, is valid for five (5) years beginning July 2014.

(h) A permit issued under:

(1) subsection (g)(1) may be renewed one (1) time for a period not to exceed two (2) additional years; and

(2) subsection (g)(2) may be renewed one (1) time for a period not to exceed five (5) additional years.

(i) The director shall send a copy of each permit issued under this section to each river basin commission organized under:

(1) IC 14-29-7 or IC 13-2-27 (before its repeal); or

(2) ~~IC 14-13-19,~~ **IC 14-13-9,** IC 14-30-1 (before its repeal), or IC 36-7-6 (before its repeal);

that is affected.

(j) The permit holder shall post and maintain a permit issued under this section at the authorized site.

(k) For the purposes of this chapter, the lowest floor of a building, including a residence or abode, that is to be constructed or reconstructed in the one hundred (100) year floodplain of an area protected by a levee that is:

(1) inspected; and

(2) found to be in good or excellent condition;

by the United States Army Corps of Engineers shall not be lower than the one hundred (100) year frequency flood elevation plus one (1) foot.

SECTION 62. IC 15-15-13-8, AS AMENDED BY P.L.190-2019, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) Each license application received under this chapter must be processed as follows:

(1) Upon receipt of a license application, the state seed commissioner shall do one (1) of the following:

(A) Forward a copy of the application to the state police department. The state police department shall do the following:

(i) Perform a state or national criminal history background check of the applicant.

(ii) Determine if the requirements under section 7(c)(5) of this chapter concerning prior criminal convictions have been met.

(iii) Return the application to the state seed commissioner along with the state police department's determinations and a copy of the state or national criminal history background check.

(B) ~~The state seed commissioner shall~~ Do the following:

(i) Perform a state or national criminal history background check of the applicant under the same standards as the state police department would perform.

(ii) Determine if the requirements under section 7(c)(5) of this chapter concerning prior criminal convictions have been met.

(2) The state seed commissioner shall review the license application and the criminal history background check.

(b) If the state seed commissioner determines that all the requirements under this chapter have been met and that a license should be granted to the applicant, the state seed commissioner shall approve the application for issuance of a license.

(c) A hemp license or agricultural hemp seed production license expires on December 31 of the year for which the license was issued, unless revoked. A hemp license or agricultural hemp seed production license may be renewed in accordance with rules adopted by the state seed commissioner and is nontransferable.

SECTION 63. IC 15-15-13-12, AS AMENDED BY P.L.190-2019, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2020]: Sec. 12. The state seed commissioner is responsible for the following:

(1) Monitoring the hemp grown by any license holder.

(2) Conducting random testing of the hemp for compliance with tetrahydrocannabinol (THC) levels. The state seed commissioner may enter into agreements with one (1) or more laboratories selected by the Indiana state police department to perform testing under this subdivision.

(3) Establishing necessary testing criteria and protocols, including a procedure for testing, using post decarboxylation or other similarly reliable methods, **for** delta-9-tetrahydrocannabinol concentration levels of the hemp produced.

(4) Establishing the minimum number of acres to be planted under each license issued under this chapter.

(5) Regulating any propagative material of a hemp plant.

SECTION 64. IC 15-15-13-13.5, AS ADDED BY P.L.190-2019, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 13.5. (a) Except as provided in subsection (b), the state seed commissioner shall give a person who negligently violates this chapter a reasonable time, determined by the state seed commissioner, to correct the violation without imposing a penalty under section 13 of this chapter. However, the state seed commissioner may require the person who committed the violation to comply with a corrective action plan determined by the state seed commissioner and report to the state seed commissioner on compliance with the corrective action plan.

(b) A person who commits a negligent violation of this chapter three (3) times in a five (5) year period shall immediately be ineligible to produce hemp for five (5) years.

(c) If the state seed commissioner believes that a person has knowingly or intentionally violated this chapter, the state seed commissioner shall notify:

(1) the superintendent of the state police department; and

(2) the prosecuting attorney of the county in which the violation occurred;

of the violation.

(d) A person who commits a negligent violation under this chapter is subject to a late fee as established by rule adopted by the **state** seed ~~commission.~~ **commissioner.**

SECTION 65. IC 16-21-2-13, AS AMENDED BY P.L.81-2018, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 13. ~~(a) Before January 1, 2019, the state health~~

~~commissioner may:~~

~~(1) issue a license upon the application without further evidence; or~~

~~(2) request additional information concerning the application and conduct an investigation to determine whether a license should be granted.~~

~~This subsection expires January 1, 2019.~~

~~(b)~~ **(a)** ~~After December 31, 2018,~~ The state health commissioner:

(1) may:

(A) issue a license upon the application of a hospital that is not accredited by a recognized accrediting organization without further evidence; or

(B) request additional information concerning the application of a hospital that is not accredited by a recognized accrediting organization and conduct an investigation to determine whether a license should be granted; and

(2) shall issue a license upon the application of a hospital that has received accreditation by a recognized accrediting organization for the period the recognized accrediting organization has been granted accreditation without the state department conducting an annual survey.

~~(c)~~ **(b)** The state department may investigate a complaint against an accredited hospital described in subsection ~~(b)(2)~~ **(a)(2)** for substantial noncompliance, as determined by the state department, with state law or rules. Nothing in this section prohibits the state health commissioner from taking action against a hospital under IC 16-21-3 for substantial noncompliance with state law or rules.

~~(d)~~ **(c)** If a hospital is not accredited by a recognized accrediting organization, the state department shall conduct an annual survey of the hospital.

~~(e)~~ **(d)** When requested by the federal Centers for Medicare and Medicaid Services, the state department shall conduct random validation surveys on behalf of the federal Centers for Medicare and Medicaid Services.

~~(f)~~ **(e)** A hospital shall provide a copy of the survey report and certificate of accreditation from a recognized accrediting organization to the state health commissioner not more than ten (10) days after receipt of the survey or accreditation.

~~(g)~~ **(f)** Subsections ~~(b)~~ **(a)** through ~~(f)~~ **(e)** do not affect the state department's performance of an initial survey of a hospital obtaining an initial license under this article.

SECTION 66. IC 16-31-12-3, AS ADDED BY P.L.100-2019,

SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. (a) The commission may establish an application and process for an emergency medical services provider agency to submit for approval an application and information requesting the implementation of a mobile ~~integration~~ **integrated** healthcare program.

(b) The commission may establish a subcommittee to provide the initial review of an application submitted by an emergency medical services provider agency for a mobile integrated healthcare program and determine whether to grant approval for the program. In reviewing an application, the subcommittee or commission may request additional information from the emergency medical services provider agency that submitted the request.

(c) If a subcommittee is established by the commission, the subcommittee shall make recommendations to the commission concerning a submitted application. The commission must approve or deny the application not more than ninety (90) days after the submission of a complete application.

(d) An emergency medical services provider agency may appeal a denial of the application by the commission under IC 4-21.5.

SECTION 67. IC 16-31-12-4, AS ADDED BY P.L.100-2019, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. (a) The commission may establish a mobile integration healthcare grant to assist communities in the development and implementation of a mobile ~~integration~~ **integrated** healthcare program that has been approved by the commission under this chapter.

(b) The commission may do the following:

(1) Administer the grant.

(2) Create a grant application for the grant.

(3) Develop a process for receiving and evaluating grant applications.

(4) Establish eligibility requirements for the grant.

(5) Select recipients of the grant and distribute the funds for an awarded grant.

(c) The commission may only award a grant under this section to an emergency medical services provider agency that is operated by a:

(1) city;

(2) town; or

(3) township.

SECTION 68. IC 16-31-12-5, AS ADDED BY P.L.100-2019, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) The mobile integration healthcare grant

fund is established within the state general fund for the purpose of the development and implementation of a mobile ~~integration~~ **integrated** healthcare program.

(b) The commission shall administer the fund. The expenses of administering the fund shall be paid from money in the fund.

(c) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested. Interest that accrues from these investments shall be deposited in the fund.

(d) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

SECTION 69. IC 16-39-2-6, AS AMENDED BY P.L.225-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 6. (a) Without the consent of the patient, the patient's mental health record may only be disclosed as follows:

(1) To individuals who meet the following conditions:

(A) Are employed by:

(i) the provider at the same facility or agency;

(ii) a managed care provider (as defined in IC 12-7-2-127); or

(iii) a health care provider or mental health care provider, if the mental health records are needed to provide health care or mental health services to the patient.

(B) Are involved in the planning, provision, and monitoring of services.

(2) To the extent necessary to obtain payment for services rendered or other benefits to which the patient may be entitled, as provided in IC 16-39-5-3.

(3) To the patient's court appointed counsel and to the Indiana protection and advocacy services commission.

(4) For research conducted in accordance with IC 16-39-5-3 and the rules of the division of mental health and addiction, the rules of the division of disability and rehabilitative services, or the rules of the provider.

(5) To the division of mental health and addiction for the purpose of data collection, research, and monitoring managed care providers (as defined in IC 12-7-2-127) who are operating under a contract with the division of mental health and addiction.

(6) To the extent necessary to make reports or give testimony required by the statutes pertaining to admissions, transfers, discharges, and guardianship proceedings.

(7) To a law enforcement agency if any of the following

conditions are met:

(A) A patient escapes from a facility to which the patient is committed under IC 12-26.

(B) The superintendent of the facility determines that failure to provide the information may result in bodily harm to the patient or another individual.

(C) A patient commits or threatens to commit a crime on facility premises or against facility personnel.

(D) A patient is in the custody of a law enforcement officer or agency for any reason and:

(i) the information to be released is limited to medications currently prescribed for the patient or to the patient's history of adverse medication reactions; and

(ii) the provider determines that the release of the medication information will assist in protecting the health, safety, or welfare of the patient.

Mental health records released under this clause must be maintained in confidence by the law enforcement agency receiving them.

(8) To a coroner or medical examiner, in the performance of the individual's duties.

(9) To a school in which the patient is enrolled if the superintendent of the facility determines that the information will assist the school in meeting educational needs of the patient.

(10) To the extent necessary to satisfy reporting requirements under the following statutes:

(A) IC 12-10-3-10.

(B) IC 12-24-17-5.

(C) IC 16-41-2-3.

(D) IC 31-25-3-2.

(E) IC 31-33-5-4.

(F) IC 34-30-16-2.

(G) IC 35-46-1-13.

(11) To the extent necessary to satisfy release of information requirements under the following statutes:

(A) IC 12-24-11-2.

(B) IC 12-24-12-3, IC 12-24-12-4, and IC 12-24-12-6.

(C) IC 12-26-11.

(12) To another health care provider in a health care emergency.

(13) For legitimate business purposes as described in IC 16-39-5-3.

(14) Under a court order under IC 16-39-3.

(15) With respect to records from a mental health or developmental disability facility, to the United States Secret Service if the following conditions are met:

(A) The request does not apply to alcohol or drug abuse records described in 42 U.S.C. 290dd-2 unless authorized by a court order under 42 U.S.C. 290dd-2(b)(2)(c).

(B) The request relates to the United States Secret Service's protective responsibility and investigative authority under 18 U.S.C. 3056, 18 U.S.C. 871, or 18 U.S.C. 879.

(C) The request specifies an individual patient.

(D) The director or superintendent of the facility determines that disclosure of the mental health record may be necessary to protect a person under the protection of the United States Secret Service from serious bodily injury or death.

(E) The United States Secret Service agrees to only use the mental health record information for investigative purposes and not disclose the information publicly.

(F) The mental health record information disclosed to the United States Secret Service includes only:

(i) the patient's name, age, and address;

(ii) the date of the patient's admission to or discharge from the facility; and

(iii) any information that indicates whether or not the patient has a history of violence or presents a danger to the person under protection.

(16) To the statewide waiver ombudsman established under IC 12-11-13, in the performance of the ombudsman's duties.

(b) If a licensed mental health professional or licensed paramedic, in the course of rendering a treatment intervention, determines that a patient may be a harm to himself or herself or others, the licensed mental health professional or licensed paramedic may request a patient's individualized **mental health** safety plan from a psychiatric crisis center, psychiatric inpatient unit, or psychiatric residential treatment provider. Each psychiatric crisis center, psychiatric inpatient unit, and psychiatric residential treatment provider shall, upon request and without the consent of the patient, share a patient's individualized mental health safety plan that is in the standard format established by the division of mental health and addiction under IC 12-21-5-6 ~~to~~ **with** the following individuals who demonstrate proof of licensure and commit to protecting the information in compliance with state and federal privacy laws:

(1) A licensed mental health professional.

(2) A licensed paramedic.

An individualized mental health safety plan disclosed under this subsection may be used only to support a patient's welfare and safety and is considered otherwise confidential information under applicable state and federal laws.

(c) After information is disclosed under subsection (a)(15) and if the patient is evaluated to be dangerous, the records shall be interpreted in consultation with a licensed mental health professional on the staff of the United States Secret Service.

(d) A person who discloses information under subsection (a)(7), (a)(15), or ~~subsection~~ (b) in good faith is immune from civil and criminal liability.

SECTION 70. IC 16-39-3-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. A person:

(1) seeking access to a patient's mental health record without the patient's written consent in an investigation or prosecution resulting from a report filed under ~~IC 16-39-2-6(10);~~ **IC 16-39-2-6(a)(10);** or

(2) who has filed or is a party to a legal proceeding and who seeks access to a patient's mental health record without the patient's written consent;

may file a petition in a circuit or superior court requesting a release of the patient's mental health record.

SECTION 71. IC 16-41-10-2.6, AS ADDED BY P.L.224-2019, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2.6. (a) This section applies to:

(1) an emergency medical services provider; and

(2) a law enforcement officer;

who ~~has~~ **have** been exposed to blood or body fluids as described in section 2(a) of this chapter.

(b) A person to whom this ~~chapter~~ **section** applies may submit an emergency application for a blood or body fluid specimen to a circuit or superior court having jurisdiction to issue a warrant.

(c) An emergency application for a blood or body fluid specimen must be verified and include the following information:

(1) The name and employing agency of the person exposed to the blood or body fluids.

(2) The name of the patient to whose blood or body fluids the person has been exposed.

(3) A concise description of the circumstances under which the exposure occurred.

(4) A concise explanation of why immediate testing is necessary.

(5) Any other information required by the court.

(d) If it appears from the emergency application for a blood or body fluid specimen that:

(1) the person exposed to the blood or body fluid is a person to whom this section applies; and

(2) immediate testing is necessary;

the court shall approve the emergency application for a blood or body fluid specimen ex parte, without notice or a hearing, and issue an emergency order requiring the patient to whose blood or body fluid the emergency medical services provider or law enforcement officer has been exposed to provide a blood or body fluid specimen for testing.

SECTION 72. IC 16-41-37.5-2.5, AS AMENDED BY P.L.21-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2.5. (a) Before July 31, 2019, the state department shall distribute a manual of best practices for managing indoor air quality at schools as described in this section. The state department may use a manual on indoor air quality in schools developed by a federal health or environmental agency or another state and make additions or revisions to the manual to make the manual most useful to Indiana schools. The manual must include recommendations for radon testing. The state department shall provide the manual:

(1) to:

(A) the legislative council; and

(B) the department of education;

in an electronic format under IC 5-14-6; and

(2) to the facilities manager and superintendent of each school corporation and the chief administrative officer of each accredited nonpublic school.

(b) At least once every three (3) years the **state** department shall:

(1) review and revise the manual developed under subsection (a) to assure that the manual continues to represent best practices available to schools; and

(2) distribute the manual to individuals listed in subsection (a)(2).

SECTION 73. IC 20-19-2-2.2, AS ADDED BY P.L.224-2015, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2.2. (a) Beginning June 1, 2015, the state board consists of the following members:

(1) The state superintendent.

(2) Eight (8) members appointed by the governor. The following provisions apply to members of the state board appointed under this subdivision:

(A) At least six (6) members appointed under this subdivision

must have professional experience in the field of education as provided in subsection (b).

(B) Members shall be appointed from different parts of Indiana with not more than one (1) member being appointed from a particular congressional district.

(C) Not more than five (5) members of the state board may be appointed from the membership of any one (1) political party.

(3) One (1) member, who is not a member of the general assembly, appointed by the speaker of the house of representatives.

(4) One (1) member, who is not a member of the general assembly, appointed by the president pro tempore of the senate.

(b) For purposes of subsection (a), an individual is considered to have professional experience in the field of education if the individual has teaching or leadership experience at a postsecondary educational institution or is currently employed as, or is retired from a position as:

(1) a teacher;

(2) a principal;

(3) an assistant superintendent; or

(4) a superintendent.

(c) A quorum consists of six (6) members of the state board. An action of the state board is not official unless the action is authorized by at least six (6) members.

(d) ~~Subject to subsection (c),~~ The members of the state board shall elect a chairperson and vice chairperson annually from the members of the state board. The vice chairperson shall act as chairperson in the absence of the chairperson.

~~(e) Notwithstanding subsection (d), the state superintendent shall serve as the chairperson of the state board until a chairperson is elected under subsection (d) at the first meeting of the state board after December 31, 2016, which shall be held not later than January 15, 2017. A vice chairperson shall be elected at the first meeting of the state board after June 30, 2015, which shall be held not later than August 1, 2015. This subsection expires July 1, 2018.~~

~~(f)~~ **(e)** Except as otherwise provided in subsection ~~(g),~~ **(f),** each member appointed under subsection (a)(2) through (a)(4) serves a four (4) year term. The term begins on July 1.

~~(g)~~ **(f)** A member appointed under subsection (a)(2) through (a)(4) may be removed from the state board by the member's appointing authority for just cause. Vacancies in the appointments to the state board shall be filled by the appointing authority. A member appointed under this subsection serves for the remainder of the unexpired term.

~~(h)~~ **(g)** The state board shall meet at a minimum at least one (1) time each month. The state board shall establish the date of the next monthly meeting during the monthly meeting of the state board. In addition to the monthly meeting required under this subsection, the state board shall meet at the call of the chairperson.

SECTION 74. IC 20-24-2.2-2, AS AMENDED BY P.L.143-2019, SECTION 16, AND AS AMENDED BY P.L.159-2019, SECTION 3, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) The minimum standard for renewal and the standard to avoid closure imposed by authorizers on a charter school is a requirement that the charter school not remain in the lowest category or designation of school improvement, including any alternative accountability category or designation, in the third year after initial placement in the lowest category or designation established under IC 20-31-8-4.

(b) An authorizer of a charter school that does not meet the minimum standard for charter school renewal described in subsection (a) may petition the state board at any time to request permission to renew the charter school's charter notwithstanding the fact that the charter school does not meet the minimum standard. If timely notification is made, the state board shall hold a hearing *under section 2.5 of this chapter* to consider the authorizer's request at the state board's next regularly scheduled board meeting.

(c) In determining whether to grant a request under subsection (b), the state board shall consider the following:

(1) Enrollment of students with special challenges, such as drug or alcohol addiction, prior withdrawal from school, prior incarceration, or other special circumstances.

(2) High mobility of the student population resulting from the specific purpose of the charter school.

(3) Annual improvement in the performance of students enrolled in the charter school, as measured ~~*by IC 20-31-8-1,*~~ *under IC 20-31-8,* compared with the performance of students enrolled in the charter school in the immediately preceding school year.

~~*(d) After the hearing, the state board must implement one (1) or more of the following actions:*~~

~~*(1) Grant the authorizer's request to renew the charter of the charter school. The state board may determine the length of the renewal and any conditions of the renewal placed upon either the charter school or the authorizer.*~~

~~*(2) Order the closure of the charter school at the end of the current school year.*~~

~~*(3) Order the reduction of any administrative fee collected under IC 20-24-7-4 that is applicable to the charter school identified in subsection (b). The reduction must become effective at the beginning of the month following the month of the authorizer's hearing before the state board.*~~

~~*A charter school that is closed by the state board under this section may not be granted a charter by any authorizer.*~~

SECTION 75. IC 20-25.7-5-2, AS AMENDED BY P.L.269-2019, SECTION 5, AND AS AMENDED BY P.L.270-2019, SECTION 6, AND AS AMENDED BY P.L.108-2019, SECTION 212, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) The board may enter into an agreement with an organizer to reconstitute an eligible school as a participating innovation network charter school or to establish a participating innovation network charter school at a location selected by the board within the boundary of the school corporation. Notwithstanding ~~*IC 20-26-7-1,*~~ *IC 20-26-7.1,* a participating innovation network charter school may be established within a vacant school building.

(b) The terms of the agreement entered into between the board and an organizer must specify the following:

(1) A statement that the organizer authorizes the department to include the charter school's performance assessment results under IC 20-31-8 when calculating the school corporation's performance assessment under rules adopted by the state board.

(2) The amount of state funding, including tuition support (if the participating innovation network charter school is treated in the same manner as a school operated by the school corporation under subsection (d)(2)), and money levied as property taxes that will be distributed by the school corporation to the organizer.

(3) The performance goals and accountability metrics agreed upon for the charter school in the charter agreement between the organizer and the authorizer.

(c) If an organizer and the board enter into an agreement under subsection (a), the organizer and the board shall notify the department that the agreement has been made under this section within thirty (30) days after the agreement is entered into.

(d) Upon receipt of the notification under subsection (c), for school years starting after the date of the agreement:

(1) the department shall include the participating innovation network charter school's performance assessment results under IC 20-31-8 when calculating the school corporation's performance

assessment under rules adopted by the state board;

(2) the department shall treat the participating innovation network charter school in the same manner as a school operated by the school corporation when calculating the total amount of state funding to be distributed to the school corporation unless subsection (e) applies; and

(3) if requested by a participating innovation network charter school that reconstitutes an eligible school, the department may use student growth as the state board's exclusive means to determine the innovation network charter school's category or designation of school improvement under 511 IAC 6.2-10-10 for a period of three (3) years. *Beginning with the 2019-2020 school year, the department may not use student growth as the state board's exclusive means to determine an innovation network charter school's category or designation of school improvement. This subdivision expires July 1, 2023.*

(e) If a participating innovation network school was established before January 1, 2016, and for the current school year has a complexity index that is greater than the complexity index for the school corporation that the innovation network school has contracted with, the innovation network school shall be treated as a charter school for purposes of determining tuition support. This subsection expires June 30, ~~*2019.*~~ *2021.*

SECTION 76. IC 20-26-16-6, AS AMENDED BY P.L.270-2019, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 6. (a) A school corporation or charter school police officer appointed under this chapter:

(1) is a law enforcement officer (as defined in IC 5-2-1-2(1));

(2) must take an appropriate oath of office in a form and manner prescribed by the governing body or the equivalent for a charter school;

(3) serves at the governing body's (or the equivalent for a charter school) pleasure; and

(4) performs the duties that the governing body or the equivalent for a charter school assigns.

(b) School corporation or charter school police officers appointed under this chapter have general police powers, including the power to arrest, without process, all persons who within their view commit any offense. They have the same common law and statutory powers, privileges, and immunities as sheriffs and constables, except that they are empowered to serve civil process only to the extent authorized by the employing governing body or the equivalent for a ~~school~~

~~corporation;~~ **charter school;** however, any powers may be expressly forbidden them by the governing body (or the equivalent for a charter school) employing them. In addition to any other powers or duties, such police officers shall enforce and assist the educators and administrators of their school corporation or charter school in the enforcement of the rules and regulations of the school corporation or charter school and assist and cooperate with other law enforcement agencies and officers.

(c) Such police officers may exercise the powers granted under this section only upon any property owned, leased, or occupied by the school corporation or charter school, including the streets passing through and adjacent to the property. Additional jurisdiction may be established by agreement with the chief of police of the municipality or sheriff of the county or the appropriate law enforcement agency where the property is located, dependent upon the jurisdiction involved.

SECTION 77. IC 20-28-5-12, AS AMENDED BY P.L.143-2019, SECTION 17, AND AS AMENDED BY P.L.275-2019, SECTION 3, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) Subsection (b) does not apply to an individual who:

(1) held an Indiana limited, reciprocal, or standard teaching license on June 30, 1985; or

(2) is granted a license under section 18 of this chapter.

(b) The department may not grant an initial practitioner license to an individual unless the individual has demonstrated proficiency in the following areas on a written examination or through other procedures prescribed by the department:

~~(1) Basic reading, writing, and mathematics.~~

~~(2)~~ (1) Pedagogy.

~~(3)~~ (2) Knowledge of the areas in which the individual is required to have a license to teach.

~~(4)~~ (3) If the individual is seeking to be licensed as an elementary school teacher, comprehensive scientifically based reading instruction skills, including:

(A) phonemic awareness;

(B) phonics instruction;

(C) fluency;

(D) vocabulary; and

(E) comprehension.

(c) An individual's license examination score may not be disclosed by the department without the individual's consent unless specifically required by state or federal statute or court order.

(d) *Subject to section 22 of this chapter,* the state board shall adopt rules under IC 4-22-2 to do the following:

(1) Adopt, validate, and implement the examination or other procedures required by subsection (b).

(2) Establish examination scores indicating proficiency.

(3) Otherwise carry out the purposes of this section.

(e) Subject to section 18 of this chapter, the state board shall adopt rules under IC 4-22-2 establishing the conditions under which the requirements of this section may be waived for an individual holding a valid teacher's license issued by another state.

SECTION 78. IC 20-28-5-22, AS ADDED BY P.L.143-2019, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 22. (a) This section applies to teacher licensing examinations administered to determine whether an individual demonstrates, in accordance with section 12(b) of this chapter, proficiency in:

~~(1) basic reading, writing, and mathematics;~~

~~(2)~~ **(1)** pedagogy; and

~~(3)~~ **(2)** knowledge of the areas in which the individual is required to have a license to teach.

(b) Not later than July 1, 2020, the state board shall adopt teacher licensing examinations to replace the teacher licensing examinations administered on July 1, 2019.

(c) The state board shall adopt teacher licensing examinations that are already in existence and administered nationally.

(d) The department shall, not later than September 1, 2021, implement the teacher licensing examinations adopted under this section.

(e) The state board may adopt rules under IC 4-22-2 to carry out this section.

SECTION 79. IC 20-34-9-1, AS ADDED BY P.L.153-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. This chapter does not apply to a virtual charter school (as defined in ~~IC 20-24-7-13(a))~~ **IC 20-24-1-10)** or a virtual accredited nonpublic school.

SECTION 80. IC 20-35-12-12, AS ADDED BY P.L.260-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 12. Not later than March 1, 2020, the center shall:

(1) establish a list of language developmental milestones that:

(A) are, as applicable, aligned to the center's guidelines for infant, toddler, and preschool assessments;

(B) are aligned to the applicable instrument used to assess the

development of children with disabilities under federal law;

(C) are aligned with applicable state standards in English language arts; and

(D) **are** based on applicable standardized norms; and

(2) provide to the advisory committee the following:

(A) The list of language developmental milestones established under subdivision (1).

(B) Any relevant information regarding the language developmental milestones on the list provided under clause (A).

SECTION 81. IC 20-35-12-14, AS ADDED BY P.L.260-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 14. (a) The center shall do the following:

(1) Review the lists provided to the center from the advisory committee under section 13 of this chapter.

(2) Select language developmental milestones to include in the parent resource described in subdivision (5).

(3) Not later than July 1, 2020, inform the advisory committee regarding which language developmental milestones the center selected for the parent resource described in subdivision (5).

(4) Not later than July 1, 2020, approve tools and assessments as provided under this chapter to be used in assessing children who are deaf or hard of hearing.

(5) Prepare a parent resource that:

(A) includes the language developmental milestones described in subdivision (2);

(B) can be used by a parent to monitor and track the expressive and receptive language acquisition and developmental stages toward English literacy of children who are deaf or hard of hearing; and

(C) meets the requirements of subsection (b).

(b) The parent resource prepared by the center under subsection (a)(5) must meet the following requirements:

(1) Be appropriate for use, in both content and administration, with children who:

(A) are less than eleven (11) years of age;

(B) are deaf or hard of hearing; and

(C) use:

(i) ASL;

(ii) English; or

(iii) both ASL and English.

(2) Be written for clarity and ease of use by parents.

(3) Be aligned to the applicable:

(A) state standards for infant, toddler, and preschool assessments;

(B) federal standards for assessing the development of children with disabilities; and

(C) state standards in ASL and English language arts.

(4) Include information **explaining** that:

(A) the parent resource is not a formal assessment of language and English literacy development; and

(B) a parent's observation of the parent's child may differ from formal assessment data presented at a meeting for a child's individualized education program, individualized family service plan, or a plan developed under Section 504 of the federal Rehabilitation Act, 29 U.S.C. 794.

(5) Contain the language developmental milestones selected by the center under this section.

(6) Present the language developmental milestones in terms of development of all children who are less than eleven (11) years of age.

(7) Provide information regarding the general development of language, including phonology, semantics, syntax, and pragmatics, to a parent whose child uses a language at home that is not English or ASL.

(8) Provide information on additional supports for language acquisition, including:

(A) amplification device options;

(B) ASL services options; and

(C) other additional supports determined appropriate by the center.

(9) Provide information about special education law in Indiana as the law applies to children who are deaf or hard of hearing.

(10) Provide additional information for parents of children who:

(A) are deaf or hard of hearing; and

(B) have additional disabilities.

(11) Provide notice that a parent of a child has the right to select the language or communication mode for the child's language acquisition and developmental milestone tracking.

(c) The center shall:

(1) distribute the parent resource prepared under this section to parents of children who are deaf or hard of hearing; and

(2) post the parent resource prepared under this section on the center's Internet web site.

SECTION 82. IC 20-50-1-3, AS AMENDED BY P.L.155-2019, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. (a) Every local educational agency, regardless of whether it receives a McKinney-Vento Act grant, is required to designate a local liaison under 42 U.S.C. 11432.

(b) The local liaison serves as one (1) of the primary contacts between homeless families and:

(1) school staff;

(2) district personnel;

(3) shelter workers; and

(4) other service providers.

(c) The local liaison coordinates services to ensure the following:

(1) Homeless children and youths are identified by school personnel through outreach and coordination activities with other entities and agencies pursuant to the McKinney-Vento Act.

(2) Homeless children and youths are enrolled in, and have full and equal opportunity to succeed in, school.

(3) Homeless families and homeless children and youths are provided access to receive education services for which the homeless families and homeless children and youths are eligible, including Head Start, early intervention services under the Individuals with Disabilities Education Act, and preschool programs administered by the local educational agency.

(4) Homeless families and homeless children and youths are referred to health, dental, mental health, and substance abuse services, housing services, and other appropriate services.

(5) Parents or guardians of homeless children and youths are informed of educational and related opportunities available to the children and are provided with meaningful opportunities to participate in the education of the children.

(6) Public notice of educational rights of homeless students is disseminated in locations frequented by parents and guardians of homeless children and youths, and unaccompanied youths, including in schools, shelters, public libraries, and soup kitchens, in a manner and form understandable to the parents and guardians of homeless children and youths and unaccompanied youths.

(7) Enrollment disputes are mediated in accordance with the McKinney-Vento Act.

(8) Parents and guardians of homeless children and youths and unaccompanied youths are fully informed of all transportation services, including transportation to and from the school of origin, and are assisted in accessing transportation services.

(9) School personnel receive professional development and other support.

(10) Unaccompanied youths:

(A) are enrolled in school;

(B) have opportunities to meet the same state academic standards as established for other children and youths; **and**

(C) are informed of the status of unaccompanied youths as independent students under section 40 of the Higher Education Act of 1965 (20 U.S.C. 1087vv), ~~and~~ **to ensure** the rights of unaccompanied youths to receive verification of this status from the local liaison.

SECTION 83. IC 22-13-2-8, AS AMENDED BY P.L.171-2019, SECTION 4, AND AS AMENDED BY P.L.249-2019, SECTION 23, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) The commission shall adopt rules under IC 4-22-2 to create equipment laws applicable to regulated lifting devices.

(b) The commission shall adopt rules under IC 4-22-2 to create equipment laws applicable to regulated boilers and pressure vessels.

(c) The commission may adopt emergency rules under IC 4-22-2-37.1 only to adopt by reference all or part of the following national boiler and pressure vessel codes:

(1) The American Society of Mechanical Engineers Boiler and Pressure Vessel Code.

(2) The National Board of Boiler and Pressure Vessel Inspectors Inspection Code.

(3) The American Petroleum Institute 510 Pressure Vessel Inspection Code.

(4) Any subsequent editions of the codes listed in subdivisions (1) through (3).

(d) An emergency rule adopted under subsection (c) expires on the earlier of the following dates:

(1) Not more than two (2) years after the emergency rule is accepted for filing with the publisher of the Indiana Register.

(2) The date a permanent rule is adopted under IC 4-22-2.

(e) ~~*Subject to the approval of the commission, the regulated amusement device safety board established under IC 22-12-4.5*~~ *The commission* shall adopt rules under IC 4-22-2 to create equipment laws applicable to regulated amusement devices.

SECTION 84. IC 22-15-6-2, AS AMENDED BY P.L.171-2019, SECTION 8, AND AS AMENDED BY P.L.249-2019, SECTION 34, IS CORRECTED AND AMENDED TO READ AS FOLLOWS

[EFFECTIVE JULY 1, 2020]: Sec. 2. (a) The division ~~*shall*~~ *may* conduct a program of ~~*periodic*~~ inspections of regulated boilers and pressure vessels.

(b) The division ~~*or a boiler and pressure vessel inspector acting under section 4 of this chapter*~~ shall *do the following:*

(1) Issue a regulated boiler and pressure vessel operating permit to an applicant who qualifies under this section.

(2) Perform an operating permit inspection of a boiler or pressure vessel owned by the state.

(3) Conduct a program to audit boiler and pressure vessel inspectors licensed under section 5 of this chapter.

(4) Conduct a program to audit inspections completed by a boiler and pressure vessel inspector licensed under section 5 of this chapter.

(c) Except as provided in subsection ~~*(f),*~~ *(e),* ~~*a*~~ *an operating* permit issued under this section expires one (1) year after it is issued. ~~*The permit terminates if it was issued by an insurance company acting under section 4 of this chapter and the applicant ceases to insure the boiler or pressure vessel covered by the permit against loss by explosion with an insurance company authorized to do business in Indiana.*~~

(d) To qualify for ~~*a*~~ *an operating* permit or to renew ~~*a*~~ *an operating* permit under this section, an applicant must do the following:

(1) Apply for an operating permit on a form approved by the division.

~~*(1)*~~ *(2)* Demonstrate through an inspection, *performed by an inspector licensed under section 5 of this chapter,* that the regulated boiler or pressure vessel covered by the application complies with the rules adopted by the commission.

(3) Submit a report of the inspection conducted under subdivision (2) to the division.

~~*(2)*~~ *(4)* Pay the fee set under IC 22-12-6-6(a)(8).

~~*(e) An inspection under subsection (d)(1) shall be conducted as follows:*~~

~~*(1) An inspection for an initial permit shall be conducted by:*~~

~~*(A) the division; or*~~

~~*(B) an owner or user inspection agency.*~~

~~*(2) An inspection for a renewal permit shall be conducted by one (1) of the following:*~~

~~*(A) An insurance company inspection agency, if the vessel is insured under a boiler and pressure vessel insurance policy and the renewal inspection is not conducted by an owner or*~~

~~*user inspection agency.*~~

~~*(B) An owner or user inspection agency.*~~

~~*(C) The division, if:*~~

~~*(i) the owner or user of a vessel is not licensed as an owner or user inspection agency and the vessel is not insured under a boiler and pressure vessel insurance policy; or*~~

~~*(ii) the regulated boiler or pressure vessel operating permit has lapsed.*~~

~~*(f)*~~ *(e)* The commission may, by rule adopted under IC 4-22-2, specify:

(1) a period between inspections of more than one (1) year; *and*

(2) an expiration date for an operating permit longer than one (1) year from the date of issuance.

However, the commission may not set an inspection period of greater than five (5) years *or issue an operating permit valid for a period of more than five (5) years* for regulated pressure vessels or steam generating equipment that is an integral part of a continuous processing unit.

~~*(g)*~~ *(f)* For any inspection conducted by the division under this section, the division may designate

~~*(1) a third party*~~ *an* inspector ~~*that satisfies the requirements of*~~ *licensed under* section 5 of this chapter ~~*or*~~

~~*(2) an inspection agency that satisfies the requirements of section 6 of this chapter;*~~

to act as the division's agent for purposes of the inspection.

(g) The commission may adopt emergency rules in the manner provided under IC 4-22-2-37.1 to implement this chapter. An emergency rule adopted under this subsection expires on the earliest of the following dates:

(1) The expiration date stated in the emergency rule.

(2) The date the emergency rule is amended or repealed by a later rule adopted under IC 4-22-2-22.5 through IC 4-22-2-36 or under IC 4-22-2-37.1.

(3) July 1, 2021.

SECTION 85. IC 22-15-6-5, AS AMENDED BY P.L.171-2019, SECTION 10, AND AS AMENDED BY P.L.249-2019, SECTION 36, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) The division shall issue a boiler and pressure vessel inspector license to an applicant who qualifies under this section.

(b) To qualify for a license under this section an applicant must:

(1) meet the qualifications set by the commission in its rules;

(2) pass an examination approved by the commission and conducted, supervised, and graded as prescribed by the commission; and

(3) pay the fee set under IC 22-12-6-6(a)(9).

(c) The commission may exempt an applicant from any part of the examination required by subsection (b) if the applicant has:

(1) a boiler and pressure vessel inspector's license issued by another state with qualifications substantially equal to the qualifications for a license under this section; or

(2) a commission as a boiler and pressure vessel inspector issued by the National Board of Boiler and Pressure Vessel Inspectors.

(d) The commission may sanction a boiler and pressure vessel inspector under IC 22-12-7 if the boiler and pressure vessel inspector violates this chapter or rules adopted by the commission.

SECTION 86. IC 23-0.5-5-7, AS AMENDED BY P.L.177-2019, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) A registered foreign entity may withdraw its registration by delivering a statement of withdrawal to the secretary of state for filing. The statement of withdrawal must be signed by the entity and state:

(1) the name of the entity and its jurisdiction of formation;

(2) that the entity is not doing business in Indiana and that it withdraws its registration to do business in Indiana;

(3) that the entity revokes the authority of its registered agent to accept service of process on its behalf in Indiana;

(4) an address to which service of process may be made under subsection (c); and

(5) a commitment to notify the secretary of state in the future of any change in its street address.

(b) A statement of withdrawal may include an electronic mail address to which service of process may be made under subsection (c). If an electronic mail address is included in the statement of withdrawal, the statement of withdrawal must include a commitment to notify the secretary of state in the future of any change in ~~its~~ **the** electronic mail address.

(c) After the withdrawal of the registration of an entity, service of process in any action or proceeding based on a cause of action arising during the time the entity was registered to do business in Indiana may be made under IC 23-0.5-4-10.

SECTION 87. IC 24-5-0.5-3, AS AMENDED BY P.L.211-2019, SECTION 33, AND AS AMENDED BY P.L.242-2019, SECTION 6, IS CORRECTED AND AMENDED TO READ AS FOLLOWS

[EFFECTIVE JULY 1, 2020]: Sec. 3. (a) A supplier may not commit an unfair, abusive, or deceptive act, omission, or practice in connection with a consumer transaction. Such an act, omission, or practice by a supplier is a violation of this chapter whether it occurs before, during, or after the transaction. An act, omission, or practice prohibited by this section includes both implicit and explicit misrepresentations.

(b) Without limiting the scope of subsection (a), the following acts, and the following representations as to the subject matter of a consumer transaction, made orally, in writing, or by electronic communication, by a supplier, are deceptive acts:

(1) That such subject of a consumer transaction has sponsorship, approval, performance, characteristics, accessories, uses, or benefits it does not have which the supplier knows or should reasonably know it does not have.

(2) That such subject of a consumer transaction is of a particular standard, quality, grade, style, or model, if it is not and if the supplier knows or should reasonably know that it is not.

(3) That such subject of a consumer transaction is new or unused, if it is not and if the supplier knows or should reasonably know that it is not.

(4) That such subject of a consumer transaction will be supplied to the public in greater quantity than the supplier intends or reasonably expects.

(5) That replacement or repair constituting the subject of a consumer transaction is needed, if it is not and if the supplier knows or should reasonably know that it is not.

(6) That a specific price advantage exists as to such subject of a consumer transaction, if it does not and if the supplier knows or should reasonably know that it does not.

(7) That the supplier has a sponsorship, approval, or affiliation in such consumer transaction the supplier does not have, and which the supplier knows or should reasonably know that the supplier does not have.

(8) That such consumer transaction involves or does not involve a warranty, a disclaimer of warranties, or other rights, remedies, or obligations, if the representation is false and if the supplier knows or should reasonably know that the representation is false.

(9) That the consumer will receive a rebate, discount, or other benefit as an inducement for entering into a sale or lease in return for giving the supplier the names of prospective consumers or otherwise helping the supplier to enter into other consumer transactions, if earning the benefit, rebate, or discount is

contingent upon the occurrence of an event subsequent to the time the consumer agrees to the purchase or lease.

(10) That the supplier is able to deliver or complete the subject of the consumer transaction within a stated period of time, when the supplier knows or should reasonably know the supplier could not. If no time period has been stated by the supplier, there is a presumption that the supplier has represented that the supplier will deliver or complete the subject of the consumer transaction within a reasonable time, according to the course of dealing or the usage of the trade.

(11) That the consumer will be able to purchase the subject of the consumer transaction as advertised by the supplier, if the supplier does not intend to sell it.

(12) That the replacement or repair constituting the subject of a consumer transaction can be made by the supplier for the estimate the supplier gives a customer for the replacement or repair, if the specified work is completed and:

(A) the cost exceeds the estimate by an amount equal to or greater than ten percent (10%) of the estimate;

(B) the supplier did not obtain written permission from the customer to authorize the supplier to complete the work even if the cost would exceed the amounts specified in clause (A);

(C) the total cost for services and parts for a single transaction is more than seven hundred fifty dollars ($750); and

(D) the supplier knew or reasonably should have known that the cost would exceed the estimate in the amounts specified in clause (A).

(13) That the replacement or repair constituting the subject of a consumer transaction is needed, and that the supplier disposes of the part repaired or replaced earlier than seventy-two (72) hours after both:

(A) the customer has been notified that the work has been completed; and

(B) the part repaired or replaced has been made available for examination upon the request of the customer.

(14) Engaging in the replacement or repair of the subject of a consumer transaction if the consumer has not authorized the replacement or repair, and if the supplier knows or should reasonably know that it is not authorized.

(15) The act of misrepresenting the geographic location of the supplier by listing an alternate business name or an assumed business name (as described in IC 23-0.5-3-4) in a local telephone

directory if:

(A) the name misrepresents the supplier's geographic location;

(B) the listing fails to identify the locality and state of the supplier's business;

(C) calls to the local telephone number are routinely forwarded or otherwise transferred to a supplier's business location that is outside the calling area covered by the local telephone directory; and

(D) the supplier's business location is located in a county that is not contiguous to a county in the calling area covered by the local telephone directory.

(16) The act of listing an alternate business name or assumed business name (as described in IC 23-0.5-3-4) in a directory assistance data base if:

(A) the name misrepresents the supplier's geographic location;

(B) calls to the local telephone number are routinely forwarded or otherwise transferred to a supplier's business location that is outside the local calling area; and

(C) the supplier's business location is located in a county that is not contiguous to a county in the local calling area.

(17) The violation by a supplier of IC 24-3-4 concerning cigarettes for import or export.

(18) The act of a supplier in knowingly selling or reselling a product to a consumer if the product has been recalled, whether by the order of a court or a regulatory body, or voluntarily by the manufacturer, distributor, or retailer, unless the product has been repaired or modified to correct the defect that was the subject of the recall.

(19) The violation by a supplier of 47 U.S.C. 227, including any rules or regulations issued under 47 U.S.C. 227.

(20) The violation by a supplier of the federal Fair Debt Collection Practices Act (15 U.S.C. 1692 et seq.), including any rules or regulations issued under the federal Fair Debt Collection Practices Act (15 U.S.C. 1692 et seq.).

(21) A violation of IC 24-5-7 (concerning health spa services), as set forth in IC 24-5-7-17.

(22) A violation of IC 24-5-8 (concerning business opportunity transactions), as set forth in IC 24-5-8-20.

(23) A violation of IC 24-5-10 (concerning home consumer transactions), as set forth in IC 24-5-10-18.

(24) A violation of IC 24-5-11 (concerning real property improvement contracts), as set forth in IC 24-5-11-14.

(25) A violation of IC 24-5-12 (concerning telephone solicitations), as set forth in IC 24-5-12-23.

(26) A violation of IC 24-5-13.5 (concerning buyback motor vehicles), as set forth in IC 24-5-13.5-14.

(27) A violation of IC 24-5-14 (concerning automatic dialing-announcing devices), as set forth in IC 24-5-14-13.

(28) A violation of IC 24-5-15 (concerning credit services organizations), as set forth in IC 24-5-15-11.

(29) A violation of IC 24-5-16 (concerning unlawful motor vehicle subleasing), as set forth in IC 24-5-16-18.

(30) A violation of IC 24-5-17 (concerning environmental marketing claims), as set forth in IC 24-5-17-14.

(31) A violation of IC 24-5-19 (concerning deceptive commercial solicitation), as set forth in IC 24-5-19-11.

(32) A violation of IC 24-5-21 (concerning prescription drug discount cards), as set forth in IC 24-5-21-7.

(33) A violation of IC 24-5-23.5-7 (concerning real estate appraisals), as set forth in IC 24-5-23.5-9.

(34) A violation of IC 24-5-26 (concerning identity theft), as set forth in IC 24-5-26-3.

(35) A violation of IC 24-5.5 (concerning mortgage rescue fraud), as set forth in IC 24-5.5-6-1.

(36) A violation of IC 24-8 (concerning promotional gifts and contests), as set forth in IC 24-8-6-3.

(37) A violation of IC 21-18.5-6 (concerning representations made by a postsecondary credit bearing proprietary educational institution), as set forth in IC 21-18.5-6-22.5.

(38) A violation of IC 24-5-15.5 (concerning collection actions of a plaintiff debt buyer), as set forth in IC 24-5-15.5-6.

~~*(38)*~~ *(39) A violation of IC 24-14 (concerning towing services), as set forth in IC 24-14-10-1.*

~~*(38)*~~ **(40)** *A violation of IC 24-5-14.5 (concerning misleading or inaccurate caller identification information), as set forth in IC 24-5-14.5-12.*

(c) Any representations on or within a product or its packaging or in advertising or promotional materials which would constitute a deceptive act shall be the deceptive act both of the supplier who places such representation thereon or therein, or who authored such materials, and such other suppliers who shall state orally or in writing that such representation is true if such other supplier shall know or have reason to know that such representation was false.

(d) If a supplier shows by a preponderance of the evidence that an

act resulted from a bona fide error notwithstanding the maintenance of procedures reasonably adopted to avoid the error, such act shall not be deceptive within the meaning of this chapter.

(e) It shall be a defense to any action brought under this chapter that the representation constituting an alleged deceptive act was one made in good faith by the supplier without knowledge of its falsity and in reliance upon the oral or written representations of the manufacturer, the person from whom the supplier acquired the product, any testing organization, or any other person provided that the source thereof is disclosed to the consumer.

(f) For purposes of subsection (b)(12), a supplier that provides estimates before performing repair or replacement work for a customer shall give the customer a written estimate itemizing as closely as possible the price for labor and parts necessary for the specific job before commencing the work.

(g) For purposes of subsection (b)(15) and (b)(16), a telephone company or other provider of a telephone directory or directory assistance service or its officer or agent is immune from liability for publishing the listing of an alternate business name or assumed business name of a supplier in its directory or directory assistance data base unless the telephone company or other provider of a telephone directory or directory assistance service is the same person as the supplier who has committed the deceptive act.

(h) For purposes of subsection (b)(18), it is an affirmative defense to any action brought under this chapter that the product has been altered by a person other than the defendant to render the product completely incapable of serving its original purpose.

SECTION 88. IC 24-5-0.5-4, AS AMENDED BY P.L.80-2019, SECTION 8, AND AS AMENDED BY P.L.242-2019, SECTION 7, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. (a) A person relying upon an uncured or incurable deceptive act may bring an action for the damages actually suffered as a consumer as a result of the deceptive act or five hundred dollars ($500), whichever is greater. The court may increase damages for a willful deceptive act in an amount that does not exceed the greater of:

(1) three (3) times the actual damages of the consumer suffering the loss; or

(2) one thousand dollars ($1,000).

Except as provided in subsection (j), the court may award reasonable attorney fees to the party that prevails in an action under this subsection. This subsection does not apply to a consumer transaction

in real property, including a claim or action involving a construction defect (as defined in IC 32-27-3-1(5)) brought against a construction professional (as defined in IC 32-27-3-1(4)), except for purchases of time shares and camping club memberships. This subsection does not apply with respect to a deceptive act described in section 3(b)(20) of this chapter. This subsection also does not apply to a violation of IC 24-4.7, IC 24-5-12, IC 24-5-14, or IC 24-5-14.5. Actual damages awarded to a person under this section have priority over any civil penalty imposed under this chapter.

(b) Any person who is entitled to bring an action under subsection (a) on the person's own behalf against a supplier for damages for a deceptive act may bring a class action against such supplier on behalf of any class of persons of which that person is a member and which has been damaged by such deceptive act, subject to and under the Indiana Rules of Trial Procedure governing class actions, except as herein expressly provided. Except as provided in subsection (j), the court may award reasonable attorney fees to the party that prevails in a class action under this subsection, provided that such fee shall be determined by the amount of time reasonably expended by the attorney and not by the amount of the judgment, although the contingency of the fee may be considered. Except in the case of an extension of time granted by the attorney general under IC 24-10-2-2(b) in an action subject to IC 24-10, any money or other property recovered in a class action under this subsection which cannot, with due diligence, be restored to consumers within one (1) year after the judgment becomes final shall be returned to the party depositing the same. This subsection does not apply to a consumer transaction in real property, except for purchases of time shares and camping club memberships. This subsection does not apply with respect to a deceptive act described in section 3(b)(20) of this chapter. Actual damages awarded to a class have priority over any civil penalty imposed under this chapter.

(c) The attorney general may bring an action to enjoin a deceptive act, including a deceptive act described in section 3(b)(20) of this chapter, notwithstanding subsections (a) and (b). However, the attorney general may seek to enjoin patterns of incurable deceptive acts with respect to consumer transactions in real property. In addition, the court may:

(1) issue an injunction;

(2) order the supplier to make payment of the money unlawfully received from the aggrieved consumers to be held in escrow for distribution to aggrieved consumers;

(3) for a knowing violation against a senior consumer, increase

the amount of restitution ordered under subdivision (2) in any amount up to three (3) times the amount of damages incurred or value of property or assets lost;

(4) order the supplier to pay to the state the reasonable costs of the attorney general's investigation and prosecution related to the action;

(5) provide for the appointment of a receiver; and

(6) order the department of state revenue to suspend the supplier's registered retail merchant certificate, subject to the requirements and prohibitions contained in IC 6-2.5-8-7(i), if the court finds that a violation of this chapter involved the sale or solicited sale of a synthetic drug (as defined in IC 35-31.5-2-321), ~~*or*~~ a synthetic drug lookalike substance (as defined in IC 35-31.5-2-321.5 *(repealed)) (before July 1, 2019), a controlled substance analog (as defined in IC 35-48-1-9.3), or a substance represented to be a controlled substance (as described in IC 35-48-4-4.6).*

(d) In an action under subsection (a), (b), or (c), the court may void or limit the application of contracts or clauses resulting from deceptive acts and order restitution to be paid to aggrieved consumers.

(e) In any action under subsection (a) or (b), upon the filing of the complaint or on the appearance of any defendant, claimant, or any other party, or at any later time, the trial court, the supreme court, or the court of appeals may require the plaintiff, defendant, claimant, or any other party or parties to give security, or additional security, in such sum as the court shall direct to pay all costs, expenses, and disbursements that shall be awarded against that party or which that party may be directed to pay by any interlocutory order by the final judgment or on appeal.

(f) Any person who violates the terms of an injunction issued under subsection (c) shall forfeit and pay to the state a civil penalty of not more than fifteen thousand dollars ($15,000) per violation. For the purposes of this section, the court issuing an injunction shall retain jurisdiction, the cause shall be continued, and the attorney general acting in the name of the state may petition for recovery of civil penalties. Whenever the court determines that an injunction issued under subsection (c) has been violated, the court shall award reasonable costs to the state.

(g) If a court finds any person has knowingly violated section 3 or 10 of this chapter, other than section 3(b)(19), ~~*or*~~ 3(b)(20), *or* ~~*3(b)(38)*~~ **3(b)(40)** of this chapter, the attorney general, in an action pursuant to subsection (c), may recover from the person on behalf of the state a

civil penalty of a fine not exceeding five thousand dollars ($5,000) per violation.

(h) If a court finds that a person has violated section 3(b)(19) of this chapter, the attorney general, in an action under subsection (c), may recover from the person on behalf of the state a civil penalty as follows:

(1) For a knowing or intentional violation, one thousand five hundred dollars ($1,500).

(2) For a violation other than a knowing or intentional violation, five hundred dollars ($500).

A civil penalty recovered under this subsection shall be deposited in the consumer protection division telephone solicitation fund established by IC 24-4.7-3-6 to be used for the administration and enforcement of section 3(b)(19) of this chapter.

(i) A senior consumer relying upon an uncured or incurable deceptive act, including an act related to hypnotism, may bring an action to recover treble damages, if appropriate.

(j) An offer to cure is:

(1) not admissible as evidence in a proceeding initiated under this section unless the offer to cure is delivered by a supplier to the consumer or a representative of the consumer before the supplier files the supplier's initial response to a complaint; and

(2) only admissible as evidence in a proceeding initiated under this section to prove that a supplier is not liable for attorney's fees under subsection (k).

If the offer to cure is timely delivered by the supplier, the supplier may submit the offer to cure as evidence to prove in the proceeding in accordance with the Indiana Rules of Trial Procedure that the supplier made an offer to cure.

(k) A supplier may not be held liable for the attorney's fees and court costs of the consumer that are incurred following the timely delivery of an offer to cure as described in subsection (j) unless the actual damages awarded, not including attorney's fees and costs, exceed the value of the offer to cure.

(l) If a court finds that a person has knowingly violated section 3(b)(20) of this chapter, the attorney general, in an action under subsection (c), may recover from the person on behalf of the state a civil penalty not exceeding one thousand dollars ($1,000) per consumer. In determining the amount of the civil penalty in any action by the attorney general under this subsection, the court shall consider, among other relevant factors, the frequency and persistence of noncompliance by the debt collector, the nature of the noncompliance, and the extent to which the noncompliance was intentional. A person

may not be held liable in any action by the attorney general for a violation of section 3(b)(20) of this chapter if the person shows by a preponderance of evidence that the violation was not intentional and resulted from a bona fide error, notwithstanding the maintenance of procedures reasonably adapted to avoid the error. A person may not be held liable in any action for a violation of this chapter for contacting a person other than the debtor, if the contact is made in compliance with the Fair Debt Collection Practices Act.

(m) If a court finds that a person has knowingly or intentionally violated section ~~3(b)(38)~~ **3(b)(40)** *of this chapter, the attorney general, in an action under subsection (c), may recover from the person on behalf of the state a civil penalty in accordance with IC 24-5-14.5-12(b). As specified in IC 24-5-14.5-12(b), a civil penalty recovered under IC 24-5-14.5-12(b) shall be deposited in the consumer protection division telephone solicitation fund established by IC 24-4.7-3-6 to be used for the administration and enforcement of IC 24-5-14.5. In addition to the recovery of a civil penalty in accordance with IC 24-5-14.5-12(b), the attorney general may also recover reasonable attorney fees and court costs from the person on behalf of the state. Those funds shall also be deposited in the consumer protection division telephone solicitation fund established by IC 24-4.7-3-6.*

SECTION 89. IC 24-5-15.5-2, AS ADDED BY P.L.280-2019, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. As used in this chapter, "debt" has the meaning set forth in ~~15 U.S.C. 1692(a)(5).~~ **15 U.S.C. 1692a(5).**

SECTION 90. IC 25-0.5-3-29, AS AMENDED BY P.L.160-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 29. IC 25-1-2-6(b) applies to the Indiana **board of** physical therapy. ~~board.~~

SECTION 91. IC 25-0.5-4-22, AS AMENDED BY P.L.160-2019, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 22. The Indiana **board of** physical therapy ~~board~~ (IC 25-27-1) is a board under IC 25-1-4.

SECTION 92. IC 25-0.5-5-14, AS AMENDED BY P.L.160-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 14. The Indiana professional licensing agency shall perform administrative functions, duties, and responsibilities for the Indiana **board of** physical therapy ~~board~~ (IC 25-27) under IC 25-1-5-3(a).

SECTION 93. IC 25-0.5-6-13, AS AMENDED BY P.L.160-2019, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

JULY 1, 2020]: Sec. 13. An individual licensed, certified, registered, or permitted by the Indiana **board of** physical therapy ~~board~~ (IC 25-27) is a provider under IC 25-1-5-10.

SECTION 94. IC 25-0.5-8-31, AS AMENDED BY P.L.160-2019, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 31. An occupation for which a person is licensed, certified, or registered by the Indiana **board of** physical therapy ~~board~~ (IC 25-27) is a regulated occupation under IC 25-1-7.

SECTION 95. IC 25-0.5-9-33, AS AMENDED BY P.L.160-2019, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 33. The Indiana **board of** physical therapy ~~board~~ (IC 25-27) is a board under IC 25-1-8.

SECTION 96. IC 25-0.5-10-22, AS AMENDED BY P.L.160-2019, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 22. The Indiana **board of** physical therapy ~~board~~ (IC 25-27) is a board under IC 25-1-8-6.

SECTION 97. IC 25-0.5-11-13, AS AMENDED BY P.L.160-2019, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 13. The Indiana **board of** physical therapy ~~board~~ (IC 25-27-1) is a board under IC 25-1-9.

SECTION 98. IC 25-1-9.7-2, AS AMENDED BY P.L.12-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) Except as provided in subsection (b), a prescriber may issue a prescription for an opioid only if the following limitations are met:

(1) If the prescription is for an adult who is being prescribed an opioid for the first time by the prescriber, the initial prescription may not exceed a seven (7) day supply.

(2) If the prescription is for a child who is less than eighteen (18) years of age, the prescription may not exceed a seven (7) day supply.

(3) If the prescription is for an animal **that is being prescribed an opioid** for the first time by the veterinarian, the initial prescription may not exceed a seven (7) day supply.

(b) The limitations set forth in subsection (a) do not apply under any of the following circumstances:

(1) The prescriber is issuing the prescription for the treatment or provision of any of the following:

(A) Cancer.

(B) Palliative care.

(C) Medication-assisted treatment for a substance use disorder.

(D) A condition that is adopted by rule by the medical

licensing board under IC 25-22.5-13-8 to be necessary to be exempted from subsection (a).

(2) If, in the professional judgment of a prescriber, a patient requires more than the prescription limitations specified in subsection (a).

(c) If a prescriber:

(1) determines that a drug other than an opioid is not appropriate; and

(2) uses an exemption specified in subsection (b)(1)(B) or (b)(2) and issues a prescription for a patient that exceeds the limitations set forth in subsection (a);

the prescriber shall document in the patient's medical record the indication that a drug other than an opiate was not appropriate and that the patient is receiving palliative care or that the prescriber is using the prescriber's professional judgment for the exemption.

SECTION 99. IC 25-5.2-2-13, AS AMENDED BY P.L.95-2019, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 13. (a) An educational institution or student athlete has a right of action against an athlete agent for damages if the institution or athlete is adversely affected by an act or omission of the agent in violation of this article. An educational institution or student athlete is adversely affected by an act or omission of the agent only if, because of the act or omission, the institution or an individual who was a student athlete at the time of the act or omission and enrolled in the institution:

(1) is suspended or disqualified from participation in an interscholastic or intercollegiate sports event by or under the rules of a state or national federation or association that promotes or regulates interscholastic or intercollegiate sports; or

(2) suffers financial damage.

In an action under this section, the court may award to the prevailing party costs and reasonable attorney's fees. An athlete agent found liable under this section forfeits any right of payment for anything of benefit or value provided to the student athlete and shall refund any consideration paid to the agent by or on behalf of the athlete.

(b) A right of action under this section does not accrue until the student athlete or educational institution discovers or by the exercise of reasonable diligence would have discovered the violation by the athlete agent.

(c) Any liability of the athlete agent **under** this section is several and not joint.

(d) This article does not restrict rights, remedies, or defenses of any

person under law or equity.

SECTION 100. IC 25-21.8-2-4, AS AMENDED BY P.L.249-2019, SECTION 96, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. A member of the board may be removed under ~~IC 25-1-6.5.~~ **IC 25-1-6.5-4.**

SECTION 101. IC 25-23-1-1.1, AS AMENDED BY P.L.134-2008, SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1.1. (a) As used in this chapter, "registered nurse" means a person who holds a valid license issued

~~(1)~~ under this chapter or

~~(2) by a party state (as defined in IC 25-23.3-2-11);~~ **IC 25-42** and who bears primary responsibility and accountability for nursing practices based on specialized knowledge, judgment, and skill derived from the principles of biological, physical, and behavioral sciences.

(b) As used in this chapter, "registered nursing" means performance of services which include but are not limited to:

(1) assessing health conditions;

(2) deriving a nursing diagnosis;

(3) executing a nursing regimen through the selection, performance, and management of nursing actions based on nursing diagnoses;

(4) advocating the provision of health care services through collaboration with or referral to other health professionals;

(5) executing regimens delegated by a physician with an unlimited license to practice medicine or osteopathic medicine, a licensed dentist, a licensed chiropractor, a licensed optometrist, or a licensed podiatrist;

(6) teaching, administering, supervising, delegating, and evaluating nursing practice;

(7) delegating tasks which assist in implementing the nursing, medical, or dental regimen; or

(8) performing acts which are approved by the board or by the board in collaboration with the medical licensing board of Indiana.

(c) As used in this chapter, "assessing health conditions" means the collection of data through means such as interviews, observation, and inspection for the purpose of:

(1) deriving a nursing diagnosis;

(2) identifying the need for additional data collection by nursing personnel; and

(3) identifying the need for additional data collection by other health professionals.

(d) As used in this chapter, "nursing regimen" means preventive, restorative, maintenance, and promotion activities which include meeting or assisting with self-care needs, counseling, and teaching.

(e) As used in this chapter, "nursing diagnosis" means the identification of needs which are amenable to nursing regimen.

SECTION 102. IC 25-23-1-1.2, AS AMENDED BY P.L.134-2008, SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1.2. As used in this chapter, "licensed practical nurse" means a person who holds a valid license issued under this chapter or ~~by a party state (as defined in IC 25-23.3-2-11)~~ **IC 25-42** and who functions at the direction of:

(1) a registered nurse;

(2) a physician with an unlimited license to practice medicine or osteopathic medicine;

(3) a licensed dentist;

(4) a licensed chiropractor;

(5) a licensed optometrist; or

(6) a licensed podiatrist;

in the performance of activities commonly performed by practical nurses and requiring special knowledge or skill.

SECTION 103. IC 25-23-1-11, AS AMENDED BY P.L.135-2019, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 11. (a) Any person who applies to the board for a license to practice as a registered nurse must:

(1) not have:

(A) been convicted of a crime that has a direct bearing on the person's ability to practice competently; or

(B) committed an act that would constitute a ground for a disciplinary sanction under IC 25-1-9;

(2) have completed:

(A) the prescribed curriculum and met the graduation requirements of a state accredited program of registered nursing that only accepts students who have a high school diploma or its equivalent as determined by the board; or

(B) the prescribed curriculum and graduation requirements of a nursing education program in a foreign country that is substantially equivalent to a board approved program as determined by the board. The board may by rule adopted under IC 4-22-2 require an applicant under this subsection to successfully complete an examination approved by the board to measure the applicant's qualifications and background in the practice of nursing and proficiency in the English language;

and

(3) be physically and mentally capable of and professionally competent to safely engage in the practice of nursing as determined by the board.

The board may not require a person to have a baccalaureate degree in nursing as a prerequisite for licensure.

(b) The applicant must pass an examination in such subjects as the board may determine.

(c) The board may issue by endorsement a license to practice as a registered nurse to an applicant who has been licensed as a registered nurse, by examination, under the laws of another state if the applicant presents proof satisfactory to the board that, at the time that the applicant applies for an Indiana license by endorsement, the applicant holds a current license in another state and possesses credentials and qualifications that are substantially equivalent to requirements in Indiana for licensure by examination. The board may specify by rule what constitutes substantial equivalence under this subsection.

(d) The board may issue by endorsement a license to practice as a registered nurse to an applicant who:

(1) has completed the English version of the:

(A) Canadian Nurse Association Testing Service Examination (CNAT); or

(B) Canadian Registered Nurse Examination (CRNE);

(2) achieved the passing score required on the examination at the time the examination was taken;

(3) is currently licensed in a Canadian province or in another state; and

(4) meets the other requirements under this section.

(e) Each applicant for examination and registration to practice as a registered nurse shall pay:

(1) a fee set by the board; and

(2) if the applicant is applying for a multistate license (as defined in IC 25-42-1-11) under IC 25-42 (Nurse Licensure Compact), a fee of twenty-five dollars ($25) in addition to the fee under subdivision (1);

a part of which must be used for the rehabilitation of impaired registered nurses and impaired licensed practical nurses. Payment of the fee or fees shall be made by the applicant prior to the date of examination. The lesser of the following amounts from fees collected under this subsection shall be deposited in the impaired nurses account of the state general fund established by section 34 of this chapter:

(1) Twenty-five percent (25%) of the license application fee per

license applied for under this section.

(2) The cost per license to operate the impaired nurses program, as determined by the Indiana professional licensing agency.

(f) Any person who holds a license to practice as a registered nurse in

~~(1)~~ Indiana or

~~(2) a party state (as defined in IC 25-23.3-2-11);~~ **under IC 25-42** may use the title "Registered Nurse" and the abbreviation "R.N.". No other person shall practice or advertise as or assume the title of registered nurse or use the abbreviation of "R.N." or any other words, letters, signs, or figures to indicate that the person using same is a registered nurse.

SECTION 104. IC 25-23-1-12, AS AMENDED BY P.L.135-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) A person who applies to the board for a license to practice as a licensed practical nurse must:

(1) not have been convicted of:

(A) an act which would constitute a ground for disciplinary sanction under IC 25-1-9; or

(B) a crime that has a direct bearing on the person's ability to practice competently;

(2) have completed:

(A) the prescribed curriculum and met the graduation requirements of a state accredited program of practical nursing that only accepts students who have a high school diploma or its equivalent, as determined by the board; or

(B) the prescribed curriculum and graduation requirements of a nursing education program in a foreign country that is substantially equivalent to a board approved program as determined by the board. The board may by rule adopted under IC 4-22-2 require an applicant under this subsection to successfully complete an examination approved by the board to measure the applicant's qualifications and background in the practice of nursing and proficiency in the English language; and

(3) be physically and mentally capable of, and professionally competent to, safely engage in the practice of practical nursing as determined by the board.

(b) The applicant must pass an examination in such subjects as the board may determine.

(c) The board may issue by endorsement a license to practice as a licensed practical nurse to an applicant who has been licensed as a

licensed practical nurse, by examination, under the laws of another state if the applicant presents proof satisfactory to the board that, at the time of application for an Indiana license by endorsement, the applicant possesses credentials and qualifications that are substantially equivalent to requirements in Indiana for licensure by examination. The board may specify by rule what shall constitute substantial equivalence under this subsection.

(d) Each applicant for examination and registration to practice as a practical nurse shall pay:

(1) a fee set by the board; and

(2) if the applicant is applying for a multistate license (as defined in IC 25-42-1-11) under IC 25-42 (Nurse Licensure Compact), a fee of twenty-five dollars ($25) in addition to the fee under subdivision (1);

a part of which must be used for the rehabilitation of impaired registered nurses and impaired licensed practical nurses. Payment of the fees shall be made by the applicant before the date of examination. The lesser of the following amounts from fees collected under this subsection shall be deposited in the impaired nurses account of the state general fund established by section 34 of this chapter:

(1) Twenty-five percent (25%) of the license application fee per license applied for under this section.

(2) The cost per license to operate the impaired nurses program, as determined by the Indiana professional licensing agency.

(e) Any person who holds a license to practice as a licensed practical nurse in

~~(1)~~ Indiana or

~~(2) a party state (as defined in IC 25-23.3-2-11);~~ **under IC 25-42** may use the title "Licensed Practical Nurse" and the abbreviation "L.P.N.". No other person shall practice or advertise as or assume the title of licensed practical nurse or use the abbreviation of "L.P.N." or any other words, letters, signs, or figures to indicate that the person using them is a licensed practical nurse.

SECTION 105. IC 25-23-1-27, AS AMENDED BY P.L.134-2008, SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 27. A person who:

(1) sells or fraudulently obtains or furnishes any nursing diploma, license or record;

(2) practices nursing under cover of any diploma or license or record illegally or fraudulently obtained or assigned or issued unlawfully or under fraudulent representation;

(3) practices nursing as a registered nurse or licensed practical

nurse unless licensed to do so under this chapter or ~~IC 25-23.3;~~ **IC 25-42;**

(4) uses in connection with the person's name any designation tending to imply that the person is a registered nurse or a licensed practical nurse unless licensed to practice under this chapter or ~~IC 25-23.3;~~ **IC 25-42;**

(5) practices nursing during the time the person's license issued under this chapter or ~~IC 25-23.3~~ **IC 25-42** is suspended or revoked;

(6) conducts a school of nursing or a program for the training of practical nurses unless the school or program has been accredited by the board; or

(7) otherwise violates this chapter;

commits a Class B misdemeanor.

SECTION 106. IC 25-23.5-2-4, AS AMENDED BY P.L.249-2019, SECTION 105, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. A member of the committee may be removed ~~by the board~~ under IC 25-1-6.5-4.

SECTION 107. IC 25-27-1-1, AS AMENDED BY P.L.160-2019, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. For the purposes of this chapter:

(1) "Physical therapy" means the care and services provided by or under the direction and supervision of a physical therapist that includes any of the following:

(A) Examining, evaluating, and conduct testing **(as defined in subdivision (16))** on patients with mechanical, physiological, or developmental impairments, functional limitations, and disabilities or other health and movement related conditions in order to determine a physical therapy diagnosis.

(B) Alleviating impairments, functional limitations, and disabilities by designing, implementing, and modifying treatment interventions that may include therapeutic exercise, functional training in home, community, or work integration or reintegration that is related to physical movement and mobility, manual therapy, including soft tissue and joint mobilization or manipulation, therapeutic massage, prescription, application, and fabrication of assistive, adaptive, orthotic, protective, and supportive devices and equipment, including prescription and application of prosthetic devices and equipment, airway clearance techniques, integumentary protection and repair techniques, debridement and wound care, physical agents or modalities, mechanical and

electrotherapeutic modalities, and patient related instruction.

(C) Using solid filiform needles to treat neuromusculoskeletal pain and dysfunction (dry needling), after completing board approved continuing education and complying with applicable board rules. However, a physical therapist may not engage in the practice of acupuncture (as defined in IC 25-2.5-1-5) unless the physical therapist is licensed under IC 25-2.5.

(D) Reducing the risk of injury, impairment, functional limitation, and disability, including the promotion and maintenance of fitness, health, and wellness in populations of all ages.

(E) Engaging in administration, consultation, education, and research.

(2) "Physical therapist" means a person who is licensed under this chapter to practice physical therapy.

(3) "Physical therapist assistant" means a person who:

(A) is certified under this chapter; and

(B) assists a physical therapist in selected components of physical therapy treatment interventions.

(4) "Board" refers to the Indiana board of physical therapy.

(5) "Physical therapy aide" means support personnel who perform designated tasks related to the operation of physical therapy services.

(6) "Person" means an individual.

(7) "Sharp debridement" means the removal of foreign material or dead tissue from or around a wound, without anesthesia and with generally no bleeding, through the use of:

(A) a sterile scalpel;

(B) scissors;

(C) forceps;

(D) tweezers; or

(E) other sharp medical instruments;

in order to expose healthy tissue, prevent infection, and promote healing.

(8) "Spinal manipulation" means a method of skillful and beneficial treatment by which a physical therapist uses direct thrust to move a joint of the patient's spine beyond its normal range of motion, but without exceeding the limits of anatomical integrity.

(9) "Tasks" means activities that do not require the clinical decision making of a physical therapist or the clinical problem solving of a physical therapist assistant.

(10) "Competence" is the application of knowledge, skills, and behaviors required to function effectively, safely, ethically, and legally within the context of the patient's role and environment.

(11) "Continuing competence" is the process of maintaining and documenting competence through ongoing self-assessment, development, and implementation of a personal learning plan and subsequent reassessment.

(12) "State" means a state, territory, or possession of the United States, the District of Columbia, or the Commonwealth of Puerto Rico.

(13) "Direct supervision" means that a physical therapist or physical therapist assistant is physically present and immediately available to direct and supervise tasks that are related to patient management.

(14) "General supervision" means supervision provided by a physical therapist who is available by telecommunication.

(15) "Onsite supervision" means supervision provided by a physical therapist who is continuously onsite and present in the department or facility where services are provided. The supervising therapist must be immediately available to the person being supervised and maintain continued involvement in the necessary aspects of patient care.

(16) "Conduct testing" means standard methods and techniques used to gather data about a patient, including, subject to section 2.5(c) of this chapter, electrodiagnostic and electrophysiologic tests and measures. The term does not include x-rays.

(17) "Physical therapy diagnosis" means a systematic examination, evaluation, and testing process that culminates in identifying the dysfunction toward which physical therapy treatment will be directed. The term does not include a medical diagnosis.

SECTION 108. IC 25-27-1-8, AS AMENDED BY P.L.160-2019, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) The board shall license as a physical therapist or certify as a physical therapist assistant each applicant who:

(1) successfully passes the examination provided for in this chapter; and

(2) is otherwise qualified as required by this chapter.

(b) Subject to IC 25-1-2-6(e), all licenses and certificates issued by the board expire on the date of each even-numbered year specified by the Indiana professional licensing agency under IC 25-1-5-4. A renewal fee established by the board must be paid biennially on or before the

date specified by the Indiana professional licensing agency, and if not paid on or before that date, the license or certificate becomes invalid, without further action by the board. A penalty fee set by the board shall be in effect for any reinstatement within three (3) years from the original date of expiration.

(c) An expired license or certificate may be reinstated by the board up to three (3) years after the expiration date if the holder of the expired license or certificate:

(1) pays a penalty fee set by the board;

(2) pays the renewal fees for the biennium; and

(3) demonstrates evidence of continuing competence.

If more than three (3) years have elapsed since expiration of the license or certificate, the holder may be reexamined by the board. The board may adopt rules setting requirements for reinstatement of an expired license.

(d) The ~~committee~~ **board** may issue not more than two (2) temporary permits to a physical therapist or physical therapist assistant. A person with a temporary permit issued under this subsection may practice physical therapy only under the onsite supervision of a licensed physical therapist who is responsible for the patient. A temporary permit may be issued to any person who has paid a fee set by the board and who:

(1) has a valid license from another state to practice physical therapy, or has a valid certificate from another state to act as a physical therapist assistant; or

(2) has applied for and been approved by the board to take the examination for licensure or certification, has not previously failed the licensure or certification examination in Indiana or any other state, and has:

(A) graduated from a school or program of physical therapy; or

(B) graduated from a two (2) year college level education program for physical therapist assistants that meets the standards set by the board.

The applicant must take the examination within the time limits set by the board.

(e) A temporary permit issued under subsection (d) expires when the applicant becomes licensed or certified, or approved for endorsement licensing or certification by the board, or when the application for licensure has been disapproved, whichever occurs first. An application for licensure or certification is disapproved and any temporary permit based upon the application expires when the

applicant fails to take the examination within the time limits set by the board or when the board receives notification of the applicant's failure to pass any required examination in Indiana or any other state.

(f) A holder of a license or certificate under this chapter who intends to retire from practice shall notify the ~~committee~~ **board** in writing. Upon receipt of the notice, the board shall record the fact that the holder of the license or certificate is retired and release the person from further payment of renewal fees. If a holder of the license or certificate surrenders a license or certificate, reinstatement of the license or certificate may be considered by the board upon written request. The board may impose conditions it considers appropriate to the surrender or reinstatement of a surrendered license or certificate. A license or certificate may not be surrendered to the board without the written consent of the board if any disciplinary proceedings are pending against a holder of a license or certificate under this chapter.

SECTION 109. IC 25-35.6-1-8.6, AS ADDED BY P.L.64-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 8.6. (a) The department of education may issue an emergency communication disorder permit to an individual, as necessary, to serve the needs of students who are eligible for speech and language services under the federal Individuals with Disabilities Education Improvement Act (20 U.S.C. 1400 et seq.).

(b) To be eligible to receive an emergency communication disorder permit, an individual must:

(1) have a bachelor's degree in speech, language, and hearing sciences or an equivalent bachelor's degree in this subject area; and

(2) be enrolled, and have submitted a verified plan of study, in a graduate program in communication disorders.

(c) The director of a graduate program in communication disorders shall, at the end of each semester or its equivalent, confirm to the department of education, in a manner prescribed by the department of education, that an individual described in subsection (b) who:

(1) is enrolled in the graduate program; and

(2) holds an emergency communication disorder permit;

complies with subsection (b)(2).

(d) An individual who is issued an emergency communication disorder permit shall have ~~accessibility~~ **access** to a licensed speech-language pathologist in order to collaborate on the provision of services at no additional cost to the school corporation.

(e) An individual with an emergency communication disorder permit may not use a title that states or implies that the individual is a

licensed speech-language pathologist.

(f) This section expires June 30, 2021.

SECTION 110. IC 27-8-13-9.5, AS ADDED BY P.L.227-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 9.5. (a) This section applies:

(1) after June 30, 2020; and

(2) to a Medicare supplement policy or certificate made available under section 9(e) of this chapter to an individual who is eligible for and enrolled in Medicare by reason of disability as described in 42 U.S.C. 1395c(2).

(b) A Medicare supplement policy or certificate described in subsection (a) must meet the following requirements:

(1) Except as provided in this section, meet all requirements of this chapter that apply to a Medicare supplement policy or certificate made available to a person who is at least sixty-five (65) years of age and eligible for Medicare as described in 42 U.S.C. 1395c(1).

(2) Be standardized as Plan A by the federal Centers for Medicare and Medicaid Services.

(c) An individual may enroll in a Medicare supplement policy or certificate under this section as follows:

(1) At any time the individual is authorized or required to enroll under federal law.

(2) ~~On.~~ **Either:**

(A) **on** July 1, 2020; or

(B) six (6) months after enrolling in Medicare Part B;

whichever is later.

(3) Within six (6) months after receiving notice that the individual has been retroactively enrolled in Medicare Part B due to a retroactive eligibility decision under 42 U.S.C. 1395.

(4) Within six (6) months after experiencing a qualifying event under 42 U.S.C. 1395.

(d) Notwithstanding any other law, an issuer or another entity may provide to an insurance producer or another agent of the issuer or other entity a commission or other compensation of not more than two percent (2%) of the premium for the sale of a Medicare supplement policy or certificate described in subsection (a).

SECTION 111. IC 27-8-35.5-6, AS ADDED BY P.L.149-2019, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 6. The coverage required by this ~~section~~ **chapter** may not be subject to annual or lifetime limitation, deductible, copayment, or coinsurance provisions that are more restrictive than the

annual or lifetime limitation, deductible, copayment, or coinsurance provisions that apply generally under the policy of accident and sickness insurance.

SECTION 112. IC 30-4-9-2, AS ADDED BY P.L.221-2019, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. As used in this chapter, the following definitions apply:

(1) "Breach of trust" includes a violation by a trust director or trustee of a duty imposed on that director or trustee by the terms of the trust, this chapter, or the law of this state other than this chapter.

(2) "Directed trust" means a trust for which the terms of the trust grant a power of direction.

(3) "Directed trustee" means a trustee that is subject to a trust director's power of direction.

(4) "Person" means an individual, estate, business or nonprofit entity, public corporation, government or government subdivision, agency, or instrumentality or other legal entity.

(5) "Power of direction" means a power over a trust granted to a person by the terms of the trust to the extent the power is exercisable while the person is not serving as a trustee. The term includes a power over the investment, management, or distribution of trust property or other matters of trust administration. The term excludes the powers described in section 5(b) of this chapter.

(6) "Settlor" means a person, including a testator, that creates, or contributes property to, a trust. If more than one (1) person creates or contributes property to a trust, each person is a settlor of the portion of the trust property attributable to that person's contribution except to the extent another person has the power to revoke or withdraw that portion.

(7) "State" means a state of the United States, the District of Columbia, Puerto Rico, the United States Virgin Islands, or any other territory ~~of~~ **or** possession subject to the jurisdiction of the United States.

(8) "Terms of a trust" means:

(A) except as otherwise provided in clause (B), the manifestation of the settlor's intent regarding a trust's provisions as:

(i) expressed in the trust instrument; or

(ii) established by other evidence that would be admissible in a judicial proceeding; or

(B) the trust's provisions as established, determined, or amended by:

(i) a trustee or trust director in accordance with applicable law; or

(ii) court order.

(9) "Trust director" means a person that is granted a power of direction by the terms of a trust to the extent the power is exercisable while the person is not serving as a trustee. The person is a trust director whether or not the terms of the trust refer to the person as a trust director and whether or not the person is a beneficiary or settlor of the trust.

(10) "Trustee" includes an original, additional, and successor trustee, and a cotrustee.

(11) "Willful misconduct" means intentional wrongdoing, and not mere negligence, gross negligence, or recklessness.

(12) "Wrongdoing" means malicious conduct or conduct designed to defraud or to seek an unconscionable advantage.

SECTION 113. IC 31-25-2-25, AS ADDED BY P.L.106-2019, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 25. The department shall submit a report, not later than December 31 of each year, to the general assembly concerning the kinship **care** navigator program. The report must include the following information:

(1) How the program has provided outreach to kinship care families, including by establishing, publishing, and updating a kinship care Internet web site and other relevant guides or outreach materials.

(2) How the program has coordinated with other state or local agencies that promote service coordination and provide information and referral services.

(3) How the program has established partnerships between public and private agencies, including schools, community based or faith based organizations, and relevant government agencies, to increase the agencies' knowledge of the needs of kinship care families, current foster families, or potential foster families and promote better services for families.

(4) Any other information regarding how the program is supporting any other activities designed to assist kinship caregivers in obtaining benefits and services to improve their caregiving.

A report submitted under this section must be in an electronic format under IC 5-14-6.

SECTION 114. IC 31-26-3.5-2.5, AS ADDED BY P.L.243-2017, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2.5. Information and training concerning child welfare substance abuse treatment services must be provided as follows:

(1) The ~~Indiana judicial center~~ **office of judicial administration** shall provide the information and training to juvenile court, circuit court, and superior court judges.

(2) The department shall provide the information and training to the employees of the department.

(3) The public defender council of Indiana shall provide the information and training to public defenders.

SECTION 115. IC 31-32-3-12, AS ADDED BY P.L.41-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) The following definitions apply throughout this section:

(1) "Pilot county" means a county selected under subsection (d).

(2) "Voluntary preventative program" refers to a voluntary preventative program under section 11 of this chapter.

(b) The supreme court may establish a pilot program to assist juvenile court judges in five (5) Indiana counties in establishing voluntary preventative programs under section 11 of this chapter for:

(1) at-risk children who are not:

(A) the subject of proceedings over which a juvenile court has jurisdiction; or

(B) participating in a diversionary program or a program of informal adjustment; and

(2) families of children described in subdivision (1).

(c) A pilot program established under subsection ~~(a)~~ **(b)** may provide assistance that includes:

(1) providing grants to the juvenile court in a pilot county for use in establishing and maintaining a voluntary preventative program;

(2) gathering data and consulting with:

(A) schools;

(B) government; and

(C) business and community leaders;

in a pilot county to determine the needs of children in the county;

(3) assisting in developing and coordinating programs and services offered under the voluntary preventative program; and

(4) engaging in continuing outreach to schools in a pilot county to:

(A) inform schools of the availability of services provided

under the voluntary preventative program; and

(B) encourage schools to consider referral of at-risk students to the voluntary preventative program as an adjunct or alternative to disciplinary action by the school.

(d) The five (5) counties selected for participation in a pilot program established under subsection ~~(a)~~ **(b)** should include:

(1) at least one (1) predominantly urban county; and

(2) at least one (1) predominantly rural county;

selected in collaboration with the department, the office of the secretary of family and social services, the department of education, and the governor's workforce cabinet established under IC 4-3-27.

(e) Nonjudicial state, county, and local governmental bodies, including:

(1) the department;

(2) the department of education; **and**

(3) the office of the secretary of family and social services;

shall assist the supreme court as needed to implement a pilot program established under subsection ~~(a).~~ **(b).**

(f) If the Indiana supreme court establishes a pilot program under this section, the office of judicial administration shall issue a report to the legislative council:

(1) for delivery not later than December 1 of the calendar year following the calendar year in which a pilot program is established under subsection ~~(a),~~ **(b);**

(2) prepared in collaboration with:

(A) the department;

(B) the office of the secretary of family and social services; and

(C) the department of education; and

(3) providing information regarding the pilot program, which may include the following:

(A) An enterprise level assessment of:

(i) wraparound services provided to at-risk children and families of at-risk children in the pilot counties; and

(ii) identified gaps in the services described in item (i).

(B) A recommended framework and roadmap for:

(i) improving coordination of; and

(ii) a systematic, integrated approach in delivering;

the services described in clause (A), including the feasibility of further implementation or expansion of the services.

(C) Suggested metrics for measuring the success of the pilot program that are aligned with strategic goals, including

specific accountability mechanisms.

SECTION 116. IC 31-34-4-7, AS AMENDED BY P.L.48-2012, SECTION 57, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) This section applies to services and programs provided to or on behalf of a child alleged to be a child in need of services at any time before:

(1) entry of a dispositional decree under IC 31-34-20; or

(2) approval of a program of informal adjustment under IC 31-34-8.

(b) Before a juvenile court orders or approves a service, a program, or an out-of-home placement for a child that has not been recommended by the department, the court shall submit the proposed service, program, or placement to the department for consideration. The department shall, within three (3) business days after receipt of the court's proposal, submit to the court a report stating whether the department approves or disapproves the proposed service, program, or placement.

(c) If the department approves the service, program, or placement recommended by the juvenile court, the court may enter an appropriate order to implement the approved proposal. If the department does not approve a service, program, or placement proposed by the juvenile court, the department may recommend an alternative service, program, or placement for the child.

(d) The juvenile court shall accept the recommendations of the department regarding any predispositional services, programs, or placement for the child, unless the juvenile court finds a recommendation is:

(1) unreasonable, based on the facts and circumstances of the case; or

(2) contrary to the welfare and best interests of the child.

(e) If the juvenile court does not accept the recommendations of the department in the report submitted under subsection (b), the court may enter an order that:

(1) requires the department to provide a specified service, program, or placement until entry of a dispositional decree or until the order is otherwise modified or terminated; and

(2) specifically states the reasons why the juvenile court is not accepting the recommendations of the department, including the court's findings under subsection (d).

(f) If the juvenile court enters its findings and order under subsection (e), the department may appeal the juvenile court's order under any available procedure provided by the Indiana Rules of Trial

Procedure or the Indiana Rules of Appellate Procedure to allow any disputes arising under this section to be decided in an expeditious manner.

(g) If the department prevails on appeal, the department shall pay the following costs and expenses incurred by or on behalf of the child before the date of the final decision:

(1) Any programs or services implemented during the appeal initiated under subsection (f), other than the cost of an out-of-home placement ordered by the juvenile court.

(2) Any out-of-home placement ordered by the juvenile court and implemented after entry of the court order of placement, if the juvenile court order includes written findings that the placement is an emergency required to protect the health and welfare of the child.

If the court has not made written findings that the placement is an emergency, the department shall file a notice with the ~~Indiana judicial center.~~ **office of judicial administration.**

SECTION 117. IC 31-34-20-2, AS AMENDED BY P.L.85-2017, SECTION 103, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. If a court enters a dispositional decree that includes a no contact order under section 1(a)(7) of this chapter:

(1) the clerk of the court that enters a dispositional decree that includes a no contact order under section 1(a)(7) of this chapter shall comply with IC 5-2-9; and

(2) the petitioner shall file a confidential form prescribed or approved by the ~~division of state court administration~~ **office of judicial administration** with the clerk.

SECTION 118. IC 31-34-21-5, AS AMENDED BY P.L.146-2008, SECTION 607, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) The court shall determine:

(1) whether the child's case plan, services, and placement meet the special needs and best interests of the child;

(2) whether the department has made reasonable efforts to provide family services; and

(3) a projected date for the child's return home, the child's adoption placement, the child's emancipation, or the appointment of a legal guardian for the child under section ~~7.5(c)(1)(E)~~ **7.5(c)(1)(D)** of this chapter.

(b) The determination of the court under subsection (a) must be based on findings written after consideration of the following:

(1) Whether the department, the child, or the child's parent,

guardian, or custodian has complied with the child's case plan.

(2) Written documentation containing descriptions of:

(A) the family services that have been offered or provided to the child or the child's parent, guardian, or custodian;

(B) the dates during which the family services were offered or provided; and

(C) the outcome arising from offering or providing the family services.

(3) The extent of the efforts made by the department to offer and provide family services.

(4) The extent to which the parent, guardian, or custodian has enhanced the ability to fulfill parental obligations.

(5) The extent to which the parent, guardian, or custodian has visited the child, including the reasons for infrequent visitation.

(6) The extent to which the parent, guardian, or custodian has cooperated with the department.

(7) The child's recovery from any injuries suffered before removal.

(8) Whether any additional services are required for the child or the child's parent, guardian, or custodian and, if so, the nature of those services.

(9) The extent to which the child has been rehabilitated.

(10) If the child is placed out-of-home, whether the child is in the least restrictive, most family-like setting, and whether the child is placed close to the home of the child's parent, guardian, or custodian.

(11) The extent to which the causes for the child's out-of-home placement or supervision have been alleviated.

(12) Whether current placement or supervision by the department should be continued.

(13) The extent to which the child's parent, guardian, or custodian has participated or has been given the opportunity to participate in case planning, periodic case reviews, dispositional reviews, placement of the child, and visitation.

(14) Whether the department has made reasonable efforts to reunify or preserve a child's family unless reasonable efforts are not required under section 5.6 of this chapter.

(15) Whether it is an appropriate time to prepare or implement a permanency plan for the child under section 7.5 of this chapter.

SECTION 119. IC 31-34-21-7.5, AS AMENDED BY P.L.243-2019, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 7.5. (a) Except as provided in subsection (d), the

juvenile court may not approve a permanency plan under subsection ~~(c)(1)(D),~~ **(c)(1)(C),** ~~(c)(1)(E),~~ **(c)(1)(D),** or ~~(c)(1)(F)~~ **(c)(1)(E)** if a person who is currently residing with a person described in subsection ~~(c)(1)(D)~~ **(c)(1)(C)** or ~~(c)(1)(E)~~ **(c)(1)(D)** or in a residence in which the child would be placed under subsection ~~(c)(1)(F)~~ **(c)(1)(E)** has committed an act resulting in a substantiated report of child abuse or neglect, has a juvenile adjudication for an act that would be a nonwaivable offense, as defined in IC 31-9-2-84.8 if committed by an adult, or has a conviction for a nonwaivable offense, as defined in IC 31-9-2-84.8.

(b) Before requesting juvenile court approval of a permanency plan, the department shall conduct a criminal history check (as defined in IC 31-9-2-22.5) to determine if a person described in subsection (a) has committed an act resulting in a substantiated report of child abuse or neglect, has a juvenile adjudication for an act that would be a nonwaivable offense, as defined in IC 31-9-2-84.8 if committed by an adult, or has a conviction for a nonwaivable offense, as defined in IC 31-9-2-84.8. However, the department is not required to conduct a criminal history check under this section if criminal history information under IC 31-34-4-2, IC 31-34-18-6.1, or IC 31-34-20-1.5 establishes whether a person described in subsection (a) has committed an act resulting in a substantiated report of child abuse or neglect, has a juvenile adjudication for an act that would be a nonwaivable offense, as defined in IC 31-9-2-84.8 if committed by an adult, or has a conviction for a nonwaivable offense, as defined in IC 31-9-2-84.8.

(c) A permanency plan, or plans, if concurrent planning, under this chapter includes the following:

(1) The intended permanent or long term arrangements for care and custody of the child that may include any one (1), or two (2), if concurrent planning, of the following arrangements that the department or the court considers most appropriate and consistent with the best interests of the child:

(A) Return to or continuation of existing custodial care within the home of the child's parent, guardian, or custodian or placement of the child with the child's noncustodial parent.

(B) Placement of the child for adoption.

(C) Placement of the child with a responsible person, including:

(i) an adult sibling;

(ii) a grandparent;

(iii) an aunt;

(iv) an uncle;

(v) a custodial parent of a sibling of the child; or

(vi) another relative;

who is able and willing to act as the child's permanent custodian and carry out the responsibilities required by the permanency plan.

(D) Appointment of a legal guardian. The legal guardian appointed under this section is a caretaker in a judicially created relationship between the child and caretaker that is intended to be permanent and self-sustaining as evidenced by the transfer to the caretaker of the following parental rights with respect to the child:

(i) Care, custody, and control of the child.

(ii) Decision making concerning the child's upbringing.

(E) A supervised independent living arrangement or foster care for the child with a permanency plan of another planned, permanent living arrangement. However, a child less than sixteen (16) years of age may not have another planned, permanent living arrangement as the child's permanency plan.

(2) A time schedule for implementing the applicable provisions of the permanency plan.

(3) Provisions for temporary or interim arrangements for care and custody of the child, pending completion of implementation of the permanency plan.

(4) Other items required to be included in a case plan under IC 31-34-15 or federal law, consistent with the permanent or long term arrangements described by the permanency plan.

(d) A juvenile court may approve a permanency plan if:

(1) a person described in subsection (a) has:

(A) committed an act resulting in a substantiated report of child abuse or neglect;

(B) been convicted of:

(i) battery (IC 35-42-2-1);

(ii) criminal recklessness (IC 35-42-2-2) as a felony;

(iii) criminal confinement (IC 35-42-3-3) as a felony;

(iv) arson (IC 35-43-1-1) as a felony;

(v) nonsupport of a dependent child (IC 35-46-1-5);

(vi) operating a motorboat while intoxicated (IC 35-46-9-6) as a felony;

(vii) a felony involving a weapon under IC 35-47;

(viii) a felony relating to controlled substances under IC 35-48-4;

(ix) a felony under IC 9-30-5;

(x) attempt to commit a felony listed in items (i) through (ix); or

(xi) a felony that is substantially equivalent to a felony listed in this clause for which the conviction was entered in another jurisdiction;

if the conviction did not occur within the past five (5) years; or

(C) had a juvenile adjudication for a nonwaivable offense, as defined in IC 31-9-2-84.8 that, if committed by an adult, would be a felony; and

(2) the person's commission of the offense, delinquent act, or act of abuse or neglect described in subdivision (1) is not relevant to the person's present ability to care for a child, and that approval of the permanency plan is in the best interest of the child.

However, a court may not approve a permanency plan if the person has been convicted of a nonwaivable offense, as defined in IC 31-9-2-84.8 that is not specifically excluded under subdivision (1)(B), or has a juvenile adjudication for an act that would be a nonwaivable offense, as defined in IC 31-9-2-84.8 if committed by an adult that is not specifically excluded under subdivision (1)(B).

(e) In making its written finding under subsection (d), the court shall consider the following:

(1) The length of time since the person committed the offense, delinquent act, or act that resulted in the substantiated report of abuse or neglect.

(2) The severity of the offense, delinquent act, or abuse or neglect.

(3) Evidence of the person's rehabilitation, including the person's cooperation with a treatment plan, if applicable.

SECTION 120. IC 31-35-2-4.5, AS AMENDED BY P.L.258-2019, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4.5. (a) This section applies if:

(1) a court has made a finding under IC 31-34-21-5.6 that reasonable efforts for family preservation or reunification with respect to a child in need of services are not required; or

(2) a child in need of services or a delinquent child:

(A) has been placed in:

(i) a foster family home, child caring institution, or group home licensed under IC 31-27; or

(ii) the home of a relative (as defined in IC 31-9-2-107(c));

as directed by a court in a child in need of services proceeding under IC 31-34 or a delinquency action under IC 31-37; and

(B) has been removed from a parent and has been under the supervision of the department or county probation department

for not less than fifteen (15) months of the most recent twenty-two (22) months, beginning with the date the child is removed from the home as a result of the child being alleged to be a child in need of services or a delinquent child.

(b) A person described in section 4(a) of this chapter shall:

(1) file a petition to terminate the parent-child relationship under section 4 of this chapter; and

(2) request that the petition be set for hearing.

(c) If a petition under subsection (b) is filed by the child's court appointed special advocate or guardian ad litem, the department shall be joined as a party to the petition.

(d) A person described in section 4(a) of this chapter may file a motion to dismiss the petition to terminate the parent-child relationship if any of the following circumstances apply:

(1) That the current case plan prepared by or under the supervision of the department or the probation department under IC 31-34-15, IC 31-37-19-1.5, or IC 31-37-22-4.5 has documented a compelling reason, based on facts and circumstances stated in the petition or motion, for concluding that filing, or proceeding to a final determination of, a petition to terminate the parent-child relationship is not in the best interests of the child. A compelling reason may include the fact that the child is being cared for by a custodian who is a relative (as defined in IC 31-9-2-107(c)).

(2) That:

(A) IC 31-34-21-5.6 is not applicable to the child;

(B) the department or the probation department has not provided family services to the child, parent, or family of the child in accordance with a currently effective case plan prepared under IC 31-34-15 or IC 31-37-19-1.5 or a permanency plan or dispositional decree approved under IC 31-34 or IC 31-37, for the purpose of permitting and facilitating safe return of the child to the child's home; and

(C) the period for completion of the program of family services, as specified in the current case plan, permanency plan, or decree, has not expired.

(3) That:

(A) IC 31-34-21-5.6 is not applicable to the child;

(B) the department has not provided family services to the child, parent, or family of the child, in accordance with applicable provisions of a currently effective case plan prepared under IC 31-34-15 or IC 31-37-19-1.5, or a

permanency plan or dispositional decree approved under IC 31-34 or IC 31-37; and

(C) the services that the department has not provided are substantial and material in relation to implementation of a plan to permit safe return of the child to the child's home.

(4) Subject to ~~subjection~~ **subsection** (f), that:

(A) the parent is incarcerated or the parent's prior incarceration is a significant factor in the child having been under the supervision of the department or a county probation department for at least fifteen (15) of the most recent twenty-two (22) months;

(B) the parent maintains a meaningful role in the child's life; and

(C) the department has not documented a reason to conclude that it would otherwise be in the child's best interests to terminate the parent-child relationship.

The motion to dismiss shall specify which of the allegations described in subdivisions (1) through (4) apply to the motion. If the court finds that any of the allegations described in subdivisions (1) through (4) are true, as established by a preponderance of the evidence, the court shall dismiss the petition to terminate the parent-child relationship. In determining whether to dismiss a petition to terminate a parent-child relationship pursuant to a motion to dismiss that specifies allegations described in subdivision (4), the court may consider the length of time remaining in the incarcerated parent's sentence and any other factor the court considers relevant.

(e) If:

(1) a child in need of services or a delinquent child has been removed from a parent and has been under the supervision of the department or county probation department for not less than fifteen (15) months of the most recent twenty-two (22) months, beginning with the date the child is removed from the home as a result of the child being alleged to be a child in need of services or a delinquent child; and

(2) a petition to terminate the parent-child relationship has not been filed by the department or another person described in section 4(a) of this chapter;

a foster parent, relative of the child, or de facto custodian with whom the child has been placed for at least six (6) months may file a notice with the court that the petition to terminate the parent-child relationship has not been filed as required under subsection (b). Upon the filing of the notice, if the petition to terminate the parent-child relationship has

not been filed, the court shall schedule a hearing within thirty (30) days.

(f) Subsection (d)(4) does not apply if the person was incarcerated for any of the following:

(1) A crime described in IC 31-35-3-4.

(2) A crime of child abuse (as defined in IC 5-2-22-1).

(3) Neglect of a dependent (IC 35-46-1-4) **if:**

(A) **the incarceration was for neglect of a dependent** as a Level 5 or above felony; and

(B) the dependent would be the subject of the petition to terminate the parent-child relationship.

SECTION 121. IC 31-37-5-8, AS AMENDED BY P.L.48-2012, SECTION 70, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) This section applies to services and programs provided to or on behalf of a child alleged to be a delinquent child at any time before:

(1) entry of a dispositional decree under IC 31-37-19; or

(2) approval of a program of informal adjustment under IC 31-37-9.

(b) Except as provided in subsection (c), before a juvenile court orders or approves a service, a program, or an out-of-home placement for a child:

(1) that is recommended by a probation officer or proposed by the juvenile court;

(2) for which the costs would be payable by the department under IC 31-40-1-2; and

(3) that has not been approved by the department;

the juvenile court shall submit the proposed service, program, or placement to the department for consideration. The department shall, not later than three (3) business days after receipt of the recommendation or proposal, submit to the court a report stating whether the department approves or disapproves the proposed service, program, or placement.

(c) If the juvenile court makes written findings and concludes that an emergency exists requiring an immediate out-of-home placement to protect the health and welfare of the child, the juvenile court may order or authorize implementation of the placement without first complying with the procedure specified in this section. After entry of an order under this subsection, the juvenile court shall submit a copy of the order to the department for consideration under this section of possible modification or alternatives to the placement and any related services or programs included in the order.

(d) If the department approves the service, program, or placement recommended by the probation officer or juvenile court, the juvenile court may enter an appropriate order to implement the approved proposal. If the department does not approve a service, program, or placement recommended by the probation officer or proposed by the juvenile court, the department may recommend an alternative service, program, or placement for the child.

(e) The juvenile court shall accept the recommendations of the department regarding any predispositional services, programs, or placement for the child unless the juvenile court finds a recommendation is:

(1) unreasonable, based on the facts and circumstances of the case; or

(2) contrary to the welfare and best interests of the child.

(f) If the juvenile court does not accept the recommendations of the department in the report submitted under subsection (b), the court:

(1) may enter an order that:

(A) requires the department to provide a specified service, program, or placement, until entry of a dispositional decree or until the order is otherwise modified or terminated; and

(B) specifically states the reasons why the juvenile court is not accepting the recommendations of the department, including the juvenile court's findings under subsection (e); and

(2) must incorporate all documents referenced in the report submitted to the probation officer or to the court by the department into the order so that the documents are part of the record for any appeal the department may pursue under subsection (g).

(g) If the juvenile court enters its findings and order under subsections (e) and (f), the department may appeal the juvenile court's order under any available procedure provided by the Indiana Rules of Trial Procedure or the Indiana Rules of Appellate Procedure to allow any disputes arising under this section to be decided in an expeditious manner.

(h) If the department prevails on an appeal initiated under subsection (g), the department shall pay the following costs and expenses incurred by or on behalf of the child before the date of the final decision:

(1) Any programs or services implemented during the appeal, other than the cost of an out-of-home placement ordered by the juvenile court.

(2) Any out-of-home placement ordered by the juvenile court and

implemented after entry of the court order of placement, if the court has made written findings that the placement is an emergency required to protect the health and welfare of the child.

If the court has not made written findings that the placement is an emergency, the department shall file a notice with the ~~Indiana judicial center.~~ **office of judicial administration.**

SECTION 122. IC 31-37-18-9, AS AMENDED BY P.L.66-2015, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 9. (a) The juvenile court shall accompany the court's dispositional decree with written findings and conclusions upon the record concerning approval, modification, or rejection of the dispositional recommendations submitted in the predispositional report, including the following specific findings:

(1) The needs of the child for care, treatment, rehabilitation, or placement.

(2) The need for participation by the parent, guardian, or custodian in the plan of care for the child.

(3) Efforts made, if the child is removed from the child's parent, guardian, or custodian, to:

(A) prevent the child's removal from; or

(B) reunite the child with;

the child's parent, guardian, or custodian.

(4) Family services that were offered and provided to:

(A) the child; or

(B) the child's parent, guardian, or custodian.

(5) The court's reasons for the disposition.

(6) Whether the child is a dual status child under IC 31-41.

(b) If the department does not concur with the probation officer's recommendations in the predispositional report and the juvenile court does not follow the department's alternative recommendations, the juvenile court shall:

(1) accompany the court's dispositional decree with written findings that the department's recommendations contained in the predispositional report are:

(A) unreasonable based on the facts and circumstances of the case; or

(B) contrary to the welfare and best interests of the child; and

(2) incorporate all documents referenced in the report submitted to the probation officer or to the court by the department into the order so that the documents are part of the record for any appeal the department may pursue under subsection (d).

(c) The juvenile court may incorporate a finding or conclusion from

a predispositional report as a written finding or conclusion upon the record in the court's dispositional decree.

(d) If the juvenile court enters findings and a decree under subsection (b), the department may appeal the juvenile court's decree under any available procedure provided by the Indiana Rules of Trial Procedure or Indiana Rules of Appellate Procedure to allow any disputes arising under this section to be decided in an expeditious manner.

(e) If the department prevails on appeal, the department shall pay the following costs and expenses incurred by or on behalf of the child before the date of the final decision:

(1) Any programs or services implemented during the appeal initiated under subsection (d), other than the cost of an out-of-home placement ordered by the juvenile court. ~~and~~

(2) Any out-of-home placement ordered by the juvenile court and implemented after entry of the dispositional decree or modification order, if the juvenile court has made written findings that the placement is an emergency required to protect the health and welfare of the child.

If the court has not made written findings that the placement is an emergency, the department shall file a notice with the ~~Indiana judicial center.~~ **office of judicial administration.**

SECTION 123. IC 33-37-5-18, AS AMENDED BY P.L.144-2019, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 18. (a) In each criminal action in which a person is convicted of an offense in which the possession or use of a firearm was an element of the offense, the court shall assess a safe schools fee of at least two hundred dollars ($200) and not more than one thousand dollars ($1,000).

(b) ~~In~~ **For** each offense described in IC 9-21-8-52(b), the court may assess a safe schools fee of at least two hundred dollars ($200) and not more than one thousand dollars ($1,000).

(c) In determining the amount of the safe schools fee assessed against a person under subsection (a), a court shall consider the person's ability to pay the fee.

(d) The clerk shall collect the safe schools fee set by the court when a person is convicted of an offense:

(1) in which the possession or use of a firearm was an element of the offense; or

(2) described in IC 9-21-8-52(b) and the court assesses a safe schools fee under subsection (b).

SECTION 124. IC 33-37-7-2, AS AMENDED BY P.L.30-2019,

SECTION 20, AND AS AMENDED BY P.L.144-2019, SECTION 18, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) The clerk of a circuit court shall distribute semiannually to the auditor of state as the state share for deposit in the homeowner protection unit account established by IC 4-6-12-9 one hundred percent (100%) of the automated record keeping fees collected under IC 33-37-5-21 with respect to actions resulting in the accused person entering into a pretrial diversion program agreement under IC 33-39-1-8 or a deferral program agreement under IC 34-28-5-1 and for deposit in the state general fund seventy percent (70%) of the amount of fees collected under the following:

(1) IC 33-37-4-1(a) (criminal costs fees).

(2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).

(3) IC 33-37-4-3(a) (juvenile costs fees).

(4) IC 33-37-4-4(a) (civil costs fees).

(5) IC 33-37-4-6(a)(1)(A) (small claims costs fees).

(6) IC 33-37-4-7(a) (probate costs fees).

(7) IC 33-37-5-17 (deferred prosecution fees).

(b) The clerk of a circuit court shall distribute semiannually to the auditor of state for deposit in the state user fee fund established in IC 33-37-9-2 the following:

(1) Twenty-five percent (25%) of the drug abuse, prosecution, interdiction, and correction fees collected under IC 33-37-4-1(b)(5).

(2) Twenty-five percent (25%) of the alcohol and drug countermeasures fees collected under IC 33-37-4-1(b)(6), IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).

(3) One hundred percent (100%) of the child abuse prevention fees collected under IC 33-37-4-1(b)(7).

(4) One hundred percent (100%) of the domestic violence prevention and treatment fees collected under IC 33-37-4-1(b)(8).

(5) One hundred percent (100%) of the highway worksite zone fees collected under IC 33-37-4-1(b)(9) and IC 33-37-4-2(b)(5).

(6) ~~*One hundred percent (100%)*~~ *Seventy-five percent (75%)* of the safe schools fee collected under IC 33-37-5-18.

(7) One hundred percent (100%) of the automated record keeping fee collected under IC 33-37-5-21 not distributed under subsection (a).

(c) The clerk of a circuit court shall distribute monthly to the county auditor the following:

(1) Seventy-five percent (75%) of the drug abuse, prosecution,

interdiction, and correction fees collected under IC 33-37-4-1(b)(5).

(2) Seventy-five percent (75%) of the alcohol and drug countermeasures fees collected under IC 33-37-4-1(b)(6), IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).

The county auditor shall deposit fees distributed by a clerk under this subsection into the county drug free community fund established under IC 5-2-11.

(d) The clerk of a circuit court shall distribute monthly to the county auditor one hundred percent (100%) of the late payment fees collected under IC 33-37-5-22. The county auditor shall deposit fees distributed by a clerk under this subsection as follows:

(1) If directed to do so by an ordinance adopted by the county fiscal body, the county auditor shall deposit forty percent (40%) of the fees in the clerk's record perpetuation fund established under IC 33-37-5-2 and sixty percent (60%) of the fees in the county general fund.

(2) If the county fiscal body has not adopted an ordinance described in subdivision (1), the county auditor shall deposit all the fees in the county general fund.

(e) The clerk of the circuit court shall distribute semiannually to the auditor of state for deposit in the sexual assault victims assistance fund established by ~~*IC 5-2-6-23(j)*~~ *IC 5-2-6-23(d)* one hundred percent (100%) of the sexual assault victims assistance fees collected under IC 33-37-5-23.

(f) The clerk of a circuit court shall distribute monthly to the county auditor the following:

(1) One hundred percent (100%) of the support and maintenance fees for cases designated as non-Title IV-D child support cases in the Indiana support enforcement tracking system (ISETS) or the successor statewide automated support enforcement system collected under IC 33-37-5-6.

(2) The percentage share of the support and maintenance fees for cases designated as Title IV-D child support cases in ISETS or the successor statewide automated support enforcement system collected under IC 33-37-5-6 that is reimbursable to the county at the federal financial participation rate.

The county clerk shall distribute monthly to the department of child services the percentage share of the support and maintenance fees for cases designated as Title IV-D child support cases in ISETS, or the successor statewide automated support enforcement system, collected under IC 33-37-5-6 that is not reimbursable to the county at the

applicable federal financial participation rate.

(g) The clerk of a circuit court shall distribute monthly to the county auditor the following:

(1) One hundred percent (100%) of the small claims service fee under IC 33-37-4-6(a)(1)(B) or IC 33-37-4-6(a)(2) for deposit in the county general fund.

(2) One hundred percent (100%) of the small claims garnishee service fee under IC 33-37-4-6(a)(1)(C) or IC 33-37-4-6(a)(3) for deposit in the county general fund.

(3) Twenty-five percent (25%) of the safe schools fee collected under IC 33-37-5-18 for deposit in the county general fund.

(h) This subsection does not apply to court administration fees collected in small claims actions filed in a court described in IC 33-34. The clerk of a circuit court shall semiannually distribute to the auditor of state for deposit in the state general fund one hundred percent (100%) of the following:

(1) The public defense administration fee collected under IC 33-37-5-21.2.

(2) The judicial salaries fees collected under IC 33-37-5-26.

(3) The DNA sample processing fees collected under IC 33-37-5-26.2.

(4) The court administration fees collected under IC 33-37-5-27.

(i) The clerk of a circuit court shall semiannually distribute to the auditor of state for deposit in the judicial branch insurance adjustment account established by IC 33-38-5-8.2 one hundred percent (100%) of the judicial insurance adjustment fee collected under IC 33-37-5-25.

(j) The proceeds of the service fee collected under IC 33-37-5-28(b)(1) or IC 33-37-5-28(b)(2) shall be distributed as follows:

(1) The clerk shall distribute one hundred percent (100%) of the service fees collected in a circuit, superior, county, or probate court to the county auditor for deposit in the county general fund.

(2) The clerk shall distribute one hundred percent (100%) of the service fees collected in a city or town court to the city or town fiscal officer for deposit in the city or town general fund.

(k) The proceeds of the garnishee service fee collected under IC 33-37-5-28(b)(3) or IC 33-37-5-28(b)(4) shall be distributed as follows:

(1) The clerk shall distribute one hundred percent (100%) of the garnishee service fees collected in a circuit, superior, county, or probate court to the county auditor for deposit in the county general fund.

(2) The clerk shall distribute one hundred percent (100%) of the garnishee service fees collected in a city or town court to the city or town fiscal officer for deposit in the city or town general fund.

(l) The clerk of the circuit court shall distribute semiannually to the auditor of state for deposit in the home ownership education account established by IC 5-20-1-27 one hundred percent (100%) of the following:

(1) The mortgage foreclosure counseling and education fees collected under IC 33-37-5-33 (before its expiration on July 1, 2017).

(2) Any civil penalties imposed and collected by a court for a violation of a court order in a foreclosure action under IC 32-30-10.5.

(m) The clerk of a circuit court shall distribute semiannually to the auditor of state one hundred percent (100%) of the pro bono legal services fees collected before July 1, 2022, under IC 33-37-5-31. The auditor of state shall transfer semiannually the pro bono legal services fees to the Indiana Bar Foundation (or a successor entity) as the entity designated to organize and administer the interest on lawyers trust accounts (IOLTA) program under Rule 1.15 of the Rules of Professional Conduct of the Indiana supreme court. The Indiana Bar Foundation shall:

(1) deposit in an appropriate account and otherwise manage the fees the Indiana Bar Foundation receives under this subsection in the same manner the Indiana Bar Foundation deposits and manages the net earnings the Indiana Bar Foundation receives from IOLTA accounts; and

(2) use the fees the Indiana Bar Foundation receives under this subsection to assist or establish approved pro bono legal services programs.

The handling and expenditure of the pro bono legal services fees received under this section by the Indiana Bar Foundation (or its successor entity) are subject to audit by the state board of accounts. The amounts necessary to make the transfers required by this subsection are appropriated from the state general fund.

SECTION 125. IC 33-38-9-11 IS REPEALED [EFFECTIVE JULY 1, 2020]. ~~Sec. 11. (a) This section applies after December 31, 2015, and before January 1, 2017.~~

~~(b) The Indiana judicial center shall review the workload and backlog of cases in the Indiana tax court and submit a report to the legislative council based on the center's review by December 1, 2016. The report must contain the following information:~~

~~(1) A review and analysis of the methods and procedures for case disposition in the Indiana tax court, including:~~

~~(A) findings concerning efficiencies of the methods and procedures in the Indiana tax court; and~~

~~(B) recommendations (if any) for necessary improvement of case dispositions in the Indiana tax court.~~

~~(2) Consideration of any reports and recommendations concerning the Indiana tax court prepared and published by the division of **state** court administration under IC 33-24-6-3.~~

~~(c) The tax court judge and tax court personnel under IC 33-26-4-2 shall furnish to the Indiana judicial center or the center's employees all requested tax court information necessary for purposes of this section and that is not otherwise confidential.~~

~~(d) The Indiana judicial center may employ contract services for purposes of this section.~~

~~(e) The report submitted to the legislative council must be in an electronic format under IC 5-14-6.~~

SECTION 126. IC 34-26-5-2, AS AMENDED BY P.L.40-2019, SECTION 3, AND AS AMENDED BY P.L.266-2019, SECTION 6, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) A person who is or has been a victim of domestic or family violence may file a petition for an order for protection against a:

(1) family or household member who commits an act of domestic or family violence; or

(2) person who has committed stalking under IC 35-45-10-5 or a sex offense under IC 35-42-4 against the petitioner.

(b) A person who is or has been subjected to harassment may file a petition for an order for protection against a person who has committed repeated acts of harassment against the petitioner.

~~*(b)*~~ *(c)* A parent, a guardian, or another representative may file a petition for an order for protection on behalf of a child against a:

(1) family or household member who commits an act of domestic or family violence;

(2) person who has committed stalking under IC 35-45-10-5 or a sex offense under IC 35-42-4 against the child; ~~or~~

(3) person who has committed repeated acts of harassment against the child; **or**

~~*(3)*~~ **(4)** *person who engaged in a course of conduct involving repeated or continuing contact with a child that is intended to prepare or condition a child for sexual activity (as defined in IC 35-42-4-13).*

~~(c)~~ *(d)* A court may issue only one (1) order for each respondent. If a petitioner files a petition against more than one (1) respondent, the court shall:

(1) assign a new case number; and

(2) maintain a separate court file;

for each respondent.

~~(d)~~ *(e)* If a petitioner seeks relief against an unemancipated minor, the case may originate in any court of record and, if it is an emergency matter, be processed the same as an ex parte petition. When a hearing is set, the matter may be transferred to a court with juvenile jurisdiction.

SECTION 127. IC 34-46-2-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. IC 9-30-6-6 (Concerning **contraband and** chemical tests on blood, urine, or other bodily substance).

SECTION 128. IC 35-33-5-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. When the warrant is executed by the seizure of property or things described in it or of any other items:

(1) the officer who executed the warrant shall make a return on it directed to the court or judge, who issued the warrant, and this return must indicate the date and time served and list the items seized; **and**

(2) the items so seized shall be securely held by the law enforcement agency whose officer executed the search warrant under the order of the court trying the cause, except as provided in section ~~6~~ **5** of this chapter.

SECTION 129. IC 35-38-3-3, AS AMENDED BY P.L.191-2019, SECTION 1, AND AS AMENDED BY P.L.211-2019, SECTION 44, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. (a) Except as provided by subsection (b), a person convicted of a misdemeanor may not be committed to the department of correction.

(b) Upon a request from the sheriff, the commissioner may agree to accept custody of a misdemeanant:

(1) if placement in the county jail:

(A) places the inmate in danger of serious bodily injury or death; or

(B) represents a substantial threat to the safety of others;

(2) for other good cause shown; or

(3) if a person has more than five hundred forty-seven (547) days remaining before the person's earliest release date as a result of:

(A) consecutive misdemeanor sentences; or

(B) a sentencing enhancement applied to a misdemeanor sentence.

(c) After June 30, 2014, and before January 1, 2016, a court may not commit a person convicted of a Level 6 felony to the department of correction if the person's earliest possible release date is less than ninety-one (91) days from the date of sentencing, unless the commitment is due to the person violating a condition of probation, parole, or community corrections by committing a new criminal offense.

(d) ~~*After December 31, 2015,*~~ A court may not commit a person convicted of a Level 6 felony to the department of correction unless:

(1) the commitment is due to the revocation of the person's sentence for violating probation, parole, or community corrections and the revocation of the person's sentence is due to a new criminal offense;

(2) the person is convicted of a Level 6 felony that was committed in a penal facility; or

~~*(2)*~~ *(3)* the person:

(A) is convicted of a Level 6 felony and the sentence for that felony is ordered to be served consecutively to the sentence for another felony;

(B) is convicted of a Level 6 felony that is enhanced by an additional fixed term under IC 35-50-2-8 through IC 35-50-2-16; ~~*or*~~

(C) has received an enhanced sentence under IC 9-30-15.5-2;

(D) is a violent offender as defined in IC 35-31.5-2-352(1); or

(E) has two (2) prior unrelated felony convictions;

and the person's earliest possible release date is more than three hundred sixty-five (365) days after the date of sentencing; *or*

~~*(3)*~~ **(4)** *the commitment is due to an agreement made between the sheriff and the department of correction under IC 11-12-6.5.*

A person who may not be committed to the department of correction may be placed on probation, committed to the county jail, or placed in community corrections for assignment to an appropriate community corrections program.

(e) Subject to appropriation from the general assembly, a sheriff is entitled to a per diem and medical expense reimbursement from the department of correction for the cost of incarcerating a person described in subsections (c) and (d) in a county jail. The sheriff is entitled to a per diem and medical expense reimbursement only for the time that the person described in subsections (c) and (d) is incarcerated

in the county jail.

(f) Per diem and medical expense reimbursements received by a county under this section or received by a county from the state under any other law for the purpose of reimbursing sheriffs for the cost of incarcerating in county jails persons convicted of felonies:

(1) shall be deposited in the county general fund; and

(2) upon appropriation by the county fiscal body, shall be used by the county sheriff only for the purposes of paying the costs of incarcerating in the county jail persons described in subsections (c) and (d) or other persons convicted of felonies.

(g) The county auditor shall semiannually provide to the county fiscal body and the county sheriff an itemized record of the per diem and medical expense reimbursements received by the county under this section or under any other law for the purpose of reimbursing sheriffs for the cost of incarcerating persons convicted of felonies.

SECTION 130. IC 35-42-4-10, AS AMENDED BY P.L.220-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 10. (a) As used in this section, "offender against children" means a person who is an offender against children under ~~IC 35-42-4-11.~~ **section 11 of this chapter.**

(b) As used in this section, "sexually violent predator" means a person who is a sexually violent predator under IC 35-38-1-7.5.

(c) A sexually violent predator or an offender against children who knowingly or intentionally works for compensation or as a volunteer:

(1) on school property;

(2) at a youth program center;

(3) at a public park;

(4) as a child care provider (as defined by IC 31-33-26-1);

(5) for a child care provider (as defined by IC 31-33-26-1); or

(6) as a provider of:

(A) respite care services and other support services for primary or family caregivers; or

(B) adult day care services;

commits unlawful employment by a sexual predator, a Level 6 felony. However, the offense is a Level 5 felony if the person has a prior unrelated conviction based on the person's failure to comply with any requirement imposed on an offender under IC 11-8-8.

SECTION 131. IC 35-45-13-7, AS AMENDED BY P.L.32-2019, SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) A person who knowingly or intentionally makes, distributes, possesses, uses, or assembles an unlawful telecommunications device that is designed, adapted, or used to

commit a theft of telecommunications service commits criminal use of telecommunications services, a Class A misdemeanor. However, if the commission of the offense involves at least five (5) unlawful telecommunications devices, the offense is a Level 6 felony.

(b) A person who knowingly or intentionally:

(1) makes, distributes, possesses, uses, or assembles an unlawful telecommunications device that is designed, adapted, or used to:

(A) acquire or facilitate the acquisition of telecommunications service without the consent of the telecommunications service provider; or

(B) conceal, or assist another in concealing, from a telecommunications services provider or authority, or from another person with enforcement authority, the existence or place of origin or destination of telecommunications;

(2) sells, possesses, distributes, gives, transports, or otherwise transfers to another or offers or advertises for sale:

(A) an unlawful telecommunications device, with the intent to use the unlawful telecommunications device or allow the device to be used for a purpose described in ~~subsection (a) or (b),~~ **this section,** or while knowing or having reason to believe that the device is intended to be so used;

(B) plans or instructions for making or assembling an unlawful telecommunications device, knowing or having reason to believe that the plans or instructions are intended to be used for making or assembling an unlawful telecommunications device; or

(C) material, including hardware, cables, tools, data, computer software, or other information or equipment, knowing that the purchaser or a third person intends to use the material in the manufacture of an unlawful telecommunications device; or

(3) publishes:

(A) the number or code of an existing, a canceled, a revoked, or a nonexistent telephone number, credit number, or other credit device; or

(B) the method of numbering or coding that is employed in the issuance of telephone numbers, credit numbers, or other credit devices;

with knowledge or reason to believe that the information may be used to avoid the payment of a lawful telephone or telegraph toll charge;

commits unauthorized use of telecommunications services, a Class C infraction. A person commits a separate violation for each unlawful

telecommunications device involved. However, the offense is a Class A misdemeanor if the person has a prior adjudication or conviction under this section within the previous five (5) years, and a Level 6 felony if the person has a prior adjudication or conviction under this section within the previous five (5) years and the commission of the offense involves at least five (5) unlawful telecommunications devices.

SECTION 132. IC 35-46.5-2-7, AS ADDED BY P.L.66-2019, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) A person who knowingly or intentionally commits an offense:

(1) with the intent to benefit, promote, or further the interests of a terrorist organization; or

(2) for the purpose of increasing the person's own standing or position within a terrorist organization;

commits terrorist organization activity, a Level 5 felony. However, the offense is a Level 3 felony if the offense involves, directly or indirectly, the unlawful use of a firearm or weapon of mass destruction.

(b) In determining whether a person committed an offense under this section, the trier of fact may consider a person's association with a terrorist organization, including:

(1) an admission of terrorist organization membership by the person;

(2) a statement by:

(A) a member of the person's family;

(B) the person's guardian; or

(C) a reliable member of the ~~criminal~~ **terrorist** organization;

stating the person is a member of a terrorist organization;

(3) the person associating with one (1) or more members of a terrorist organization;

(4) physical evidence indicating the person is a member of a terrorist organization;

(5) an observation of the person in the company of a known terrorist organization member on at least three (3) occasions;

(6) communications authored by the person indicating terrorist organization membership, promotion of membership in a terrorist organization, or responsibility for an offense committed by a terrorist organization; and

(7) the person's involvement in recruiting terrorist organization members.

SECTION 133. IC 35-48-4-0.5, AS AMENDED BY P.L.80-2019, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 0.5. (a) In determining whether a controlled

substance analog has a narcotic, stimulant, depressant, or hallucinogenic effect on the central nervous system, or is represented or intended to have a narcotic, stimulant, depressant, or hallucinogenic effect on the central nervous system, the trier of fact may consider the following:

(1) The actual or relative potential for abuse of the substance.

(2) Scientific evidence of the pharmacological effect of the substance, if known.

(3) The state of current scientific knowledge regarding the substance.

(4) The history and current pattern of abuse of the substance.

(5) The scope, duration, and significance of abuse of the substance.

(6) The risk to the public health presented by the substance.

(7) The substance's psychological or physiological dependence liability.

(8) The behavior demonstrated by the defendant, if the defendant is known to have consumed the substance, or by the end user of the substance that is alleged to have been delivered or otherwise transferred by the defendant.

(9) Whether the substance was diverted from legitimate channels or clandestinely imported, manufactured, or distributed.

(10) Whether the substance is an immediate precursor of a substance controlled under this article.

(11) A comparison of the accepted methods of marketing, distribution, and sales of the substance with the methods of marketing, distribution, and sales of the substance that the substance is purported to be, including:

(A) the packaging of the substance and its appearance in overall finished dosage form;

(B) oral or written statements or representations concerning the substance;

(C) the methods by which the substance is distributed; and

(D) the manner in which the substance is sold to the public.

(12) Any other relevant factor.

(b) For purposes of this chapter, a controlled substance analog that has a narcotic, stimulant, depressant, or hallucinogenic effect **on the central nervous system** shall be treated as the highest scheduled controlled substance under IC 35-48-2 to which it is a controlled substance analog.

(c) It is not a defense to a prosecution for an offense involving a controlled substance analog that the substance's packaging declares that

the substance is not for human consumption.

SECTION 134. IC 35-48-4-12, AS AMENDED BY P.L.80-2019, SECTION 31, AND AS AMENDED BY P.L.190-2019, SECTION 32, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 12. If a person who has no prior conviction of an offense under this article or under a law of another jurisdiction relating to controlled substances pleads guilty to possession of marijuana, hashish, ~~*or*~~ salvia, **or** *smokable hemp* ~~*or a synthetic drug or a synthetic drug lookalike substance*~~ as a misdemeanor, the court, without entering a judgment of conviction and with the consent of the person, may defer further proceedings and place the person in the custody of the court under conditions determined by the court. Upon violation of a condition of the custody, the court may enter a judgment of conviction. However, if the person fulfills the conditions of the custody, the court shall dismiss the charges against the person. There may be only one (1) dismissal under this section with respect to a person.

SECTION 135. IC 36-1-8.5-10, AS AMENDED BY P.L.191-2015, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 10. (a) This section applies to a covered person who:

(1) after submitting a **state address confidentiality form or** written request under section 7(a) of this chapter, obtains a change of name under IC 34-28-2; and

(2) notifies the unit in writing of the name change.

(b) The unit shall prevent a search by the general public of the public property data base web site from disclosing or otherwise associating the covered person's home address with the covered person's former name and new name. The unit may charge a reasonable fee to process a name change under this section.

SECTION 136. IC 36-2-4-8, AS AMENDED BY P.L.278-2019, SECTION 189, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) An ordinance, order, or resolution is considered adopted when it is signed by the presiding officer. If required, an adopted ordinance, order, or resolution must be promulgated or published according to statute before it takes effect.

(b) An ordinance prescribing a penalty or forfeiture for a violation must, before it takes effect, be published once each week for two (2) consecutive weeks, according to IC 5-3-1.

(c) The following apply in addition to the other requirements of this section:

(1) Subject to subsection ~~(g),~~ **(f),** the legislative body of a county

shall:

(A) subject to subdivision ~~(3),~~ **(2),** give written notice to the department of environmental management not later than sixty (60) days before amendment or repeal of an environmental restrictive ordinance; and

(B) give written notice to the department of environmental management not later than thirty (30) days after passage, amendment, or repeal of an environmental restrictive ordinance.

(2) Upon written request by the legislative body, the department of environmental management may waive the notice requirement of subdivision (1)(A).

(3) An environmental restrictive ordinance passed or amended after 2009 by the legislative body must state the notice requirements of subdivision (1).

(4) The failure of an environmental restrictive ordinance to comply with subdivision (3) does not void the ordinance.

(d) This section (other than subsection (c)(1)) does not apply to a zoning ordinance or amendment to a zoning ordinance, or a resolution approving a comprehensive plan, that is adopted under IC 36-7.

(e) An ordinance increasing a building permit fee on new development must:

(1) be published:

(A) one (1) time in accordance with IC 5-3-1; and

(B) not later than thirty (30) days after the ordinance is adopted by the legislative body in accordance with IC 5-3-1; and

(2) delay the implementation of the fee increase for ninety (90) days after the date the ordinance is published under subdivision (1).

(f) The notice requirements of subsection (c)(1) apply only if the municipal corporation received under IC 13-25-5-8.5(f) written notice that the department is relying on the environmental restrictive ordinance referred to in subsection (c)(1) as part of a risk based remediation proposal:

(1) approved by the department; and

(2) conducted under IC 13-22, IC 13-23, IC 13-24, IC 13-25-4, or IC 13-25-5.

SECTION 137. IC 36-2-5-3.7, AS ADDED BY P.L.257-2019, SECTION 101, AND AS ADDED BY P.L.209-2019, SECTION 9, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3.7. (a) As used in this section,

"body" refers to either of the following:

(1) The county fiscal body.

(2) The county executive.

(b) As used in this section, "compensation" has the meaning set forth in section 13 of this chapter.

~~(b)~~ *(c)* The county fiscal body may establish a salary schedule that includes compensation for a presiding officer or secretary of a body that is greater than the compensation for other members of the body, if all of the following are satisfied:

(1) All applicable requirements in this chapter are satisfied with respect to the salary schedule that includes the additional compensation.

(2) The additional compensation is being provided because the individual holding the position of presiding officer or secretary:

(A) has additional duties; or

(B) attends additional meetings on behalf of the body;

as compared to other members of the body.

(3) The additional compensation amount applies only for *time* periods during which the individual serves in the capacity as presiding officer or secretary and:

(A) handles additional duties; or

(B) attends additional meetings on behalf of the body;

as compared to other members of the body.

SECTION 138. IC 36-4-3-15.3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 15.3. (a) As used in this section, "prohibition against annexation" means that a municipality may not make further attempts to annex certain territory or any part of that territory.

(b) As used in this section, "settlement agreement" means a written court approved settlement of a dispute involving annexation under this chapter between a municipality and remonstrators.

(c) Under a settlement agreement between the annexing municipality and either:

(1) seventy-five percent (75%) or more of all landowners participating in the remonstrance; or

(2) the owners of more than seventy-five percent (75%) in assessed valuation of the land owned by all landowners participating in the remonstrance;

the parties may mutually agree to a prohibition against annexation of all or part of the territory by the municipality for a period not to exceed twenty (20) years. The settlement agreement may address issues and bind the parties to matters relating to the provision by a municipality

of planned services of a noncapital nature and services of a capital improvement nature (as described in section 13(d) of this chapter), in addition to a prohibition against annexation. The settlement agreement is binding upon the successors, heirs, and assigns of the parties to the agreement. However, the settlement agreement may be amended or revised periodically on further agreement between the annexing municipality and landowners who meet the qualifications of ~~subsection (c)(1) or (c)(2).~~ **subdivision (1) or (2).**

SECTION 139. IC 36-7-14-39, AS AMENDED BY P.L.214-2019, SECTION 33, AND AS AMENDED BY P.L.257-2019, SECTION 120, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 39. (a) As used in this section:

"Allocation area" means that part of a redevelopment project area to which an allocation provision of a declaratory resolution adopted under section 15 of this chapter refers for purposes of distribution and allocation of property taxes.

"Base assessed value" means, subject to subsection (j), the following:

(1) If an allocation provision is adopted after June 30, 1995, in a declaratory resolution or an amendment to a declaratory resolution establishing an economic development area:

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, *within the allocation area,* as finally determined for ~~*any*~~ *the current* assessment date. ~~*after the effective date of the allocation provision.*~~

(2) If an allocation provision is adopted after June 30, 1997, in a declaratory resolution or an amendment to a declaratory resolution establishing a redevelopment project area:

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for ~~*any*~~ *the current* assessment

date. ~~*after the effective date of the allocation provision.*~~

(3) If:

(A) an allocation provision adopted before June 30, 1995, in a declaratory resolution or an amendment to a declaratory resolution establishing a redevelopment project area expires after June 30, 1997; and

(B) after June 30, 1997, a new allocation provision is included in an amendment to the declaratory resolution;

the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision adopted after June 30, 1997, as adjusted under subsection (h).

(4) Except as provided in subdivision (5), for all other allocation areas, the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h).

(5) If an allocation area established in an economic development area before July 1, 1995, is expanded after June 30, 1995, the definition in subdivision (1) applies to the expanded part of the area added after June 30, 1995.

(6) If an allocation area established in a redevelopment project area before July 1, 1997, is expanded after June 30, 1997, the definition in subdivision (2) applies to the expanded part of the area added after June 30, 1997.

Except as provided in section 39.3 of this chapter, "property taxes" means taxes imposed under IC 6-1.1 on real property. However, upon approval by a resolution of the redevelopment commission adopted before June 1, 1987, "property taxes" also includes taxes imposed under IC 6-1.1 on depreciable personal property. If a redevelopment commission adopted before June 1, 1987, a resolution to include within the definition of property taxes, taxes imposed under IC 6-1.1 on depreciable personal property that has a useful life in excess of eight (8) years, the commission may by resolution determine the percentage of taxes imposed under IC 6-1.1 on all depreciable personal property that will be included within the definition of property taxes. However, the percentage included must not exceed twenty-five percent (25%) of the taxes imposed under IC 6-1.1 on all depreciable personal property.

(b) A declaratory resolution adopted under section 15 of this chapter on or before the allocation deadline determined under subsection (i) may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this

section. A declaratory resolution previously adopted may include an allocation provision by the amendment of that declaratory resolution on or before the allocation deadline determined under subsection (i) in accordance with the procedures required for its original adoption. A declaratory resolution or amendment that establishes an allocation provision must include a specific finding of fact, supported by evidence, that the adoption of the allocation provision will result in new property taxes in the area that would not have been generated but for the adoption of the allocation provision. For an allocation area established before July 1, 1995, the expiration date of any allocation provisions for the allocation area is June 30, 2025, or the last date of any obligations that are outstanding on July 1, 2015, whichever is later. A declaratory resolution or an amendment that establishes an allocation provision after June 30, 1995, must specify an expiration date for the allocation provision. For an allocation area established before July 1, 2008, the expiration date may not be more than thirty (30) years after the date on which the allocation provision is established. For an allocation area established after June 30, 2008, the expiration date may not be more than twenty-five (25) years after the date on which the first obligation was incurred to pay principal and interest on bonds or lease rentals on leases payable from tax increment revenues. However, with respect to bonds or other obligations that were issued before July 1, 2008, if any of the bonds or other obligations that were scheduled when issued to mature before the specified expiration date and that are payable only from allocated tax proceeds with respect to the allocation area remain outstanding as of the expiration date, the allocation provision does not expire until all of the bonds or other obligations are no longer outstanding. *Notwithstanding any other law, in the case of an allocation area that is established after June 30, 2019, and that is located in a redevelopment project area described in section 25.1(c)(3)(C) of this chapter, an economic development area described in section 25.1(c)(3)(C) of this chapter, or an urban renewal project area described in section 25.1(c)(3)(C) of this chapter, the expiration date of the allocation provision may not be more than thirty-five (35) years after the date on which the allocation provision is established.* The allocation provision may apply to all or part of the redevelopment project area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units.

(2) The excess of the proceeds of the property taxes imposed for the assessment date with respect to which the allocation and distribution is made that are attributable to taxes imposed after being approved by the voters in a referendum or local public question conducted after April 30, 2010, not otherwise included in subdivision (1) shall be allocated to and, when collected, paid into the funds of the taxing unit for which the referendum or local public question was conducted.

(3) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the redevelopment district and, when collected, paid into an allocation fund for that allocation area that may be used by the redevelopment district only to do one (1) or more of the following:

(A) Pay the principal of and interest on any obligations payable solely from allocated tax proceeds which are incurred by the redevelopment district for the purpose of financing or refinancing the redevelopment of that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area.

(C) Pay the principal of and interest on bonds payable from allocated tax proceeds in that allocation area and from the special tax levied under section 27 of this chapter.

(D) Pay the principal of and interest on bonds issued by the unit to pay for local public improvements that are physically located in or physically connected to that allocation area.

(E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in that allocation area.

(F) Make payments on leases payable from allocated tax proceeds in that allocation area under section 25.2 of this chapter.

(G) Reimburse the unit for expenditures made by it for local public improvements (which include buildings, parking facilities, and other items described in section 25.1(a) of this

chapter) that are physically located in or physically connected to that allocation area.

(H) Reimburse the unit for rentals paid by it for a building or parking facility that is physically located in or physically connected to that allocation area under any lease entered into under IC 36-1-10.

(I) For property taxes first due and payable before January 1, 2009, pay all or a part of a property tax replacement credit to taxpayers in an allocation area as determined by the redevelopment commission. This credit equals the amount determined under the following STEPS for each taxpayer in a taxing district (as defined in IC 6-1.1-1-20) that contains all or part of the allocation area:

STEP ONE: Determine that part of the sum of the amounts under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2), IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to the taxing district.

STEP TWO: Divide:

(i) that part of each county's eligible property tax replacement amount (as defined in IC 6-1.1-21-2 (before its repeal)) for that year as determined under IC 6-1.1-21-4 (before its repeal) that is attributable to the taxing district; by

(ii) the STEP ONE sum.

STEP THREE: Multiply:

(i) the STEP TWO quotient; times

(ii) the total amount of the taxpayer's taxes (as defined in IC 6-1.1-21-2 (before its repeal)) levied in the taxing district that have been allocated during that year to an allocation fund under this section.

If not all the taxpayers in an allocation area receive the credit in full, each taxpayer in the allocation area is entitled to receive the same proportion of the credit. A taxpayer may not receive a credit under this section and a credit under section 39.5 of this chapter (before its repeal) in the same year.

(J) Pay expenses incurred by the redevelopment commission for local public improvements that are in the allocation area or serving the allocation area. Public improvements include buildings, parking facilities, and other items described in section 25.1(a) of this chapter.

(K) Reimburse public and private entities for expenses

incurred in training employees of industrial facilities that are located:

(i) in the allocation area; and

(ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made within three (3) years after the date on which the investments that are the basis for the increment financing are made.

(L) Pay the costs of carrying out an eligible efficiency project (as defined in IC 36-9-41-1.5) within the unit that established the redevelopment commission. However, property tax proceeds may be used under this clause to pay the costs of carrying out an eligible efficiency project only if those property tax proceeds exceed the amount necessary to do the following:

(i) Make, when due, any payments required under clauses (A) through (K), including any payments of principal and interest on bonds and other obligations payable under this subdivision, any payments of premiums under this subdivision on the redemption before maturity of bonds, and any payments on leases payable under this subdivision.

(ii) Make any reimbursements required under this subdivision.

(iii) Pay any expenses required under this subdivision.

(iv) Establish, augment, or restore any debt service reserve under this subdivision.

(M) Expend money and provide financial assistance as authorized in section 12.2(a)(27) of this chapter.

The allocation fund may not be used for operating expenses of the commission.

(4) Except as provided in subsection (g), before June 15 of each year, the commission shall do the following:

(A) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area, will exceed the amount of assessed value needed to produce the

property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3), plus the amount necessary for other purposes described in subdivision (3).

(B) Provide a written notice to the county auditor, the fiscal body of the county or municipality that established the department of redevelopment, the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area, and (in an electronic format) the department of local government finance. The notice must:

(i) state the amount, if any, of excess assessed value that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission. The commission may not authorize an allocation of assessed value to the respective taxing units under this subdivision if to do so would endanger the interests of the holders of bonds described in subdivision (3) or lessors under section 25.3 of this chapter.

(C) If:

(i) the amount of excess assessed value determined by the commission is expected to generate more than two hundred percent (200%) of the amount of allocated tax proceeds necessary to make, when due, principal and interest payments on bonds described in subdivision (3); plus

(ii) the amount necessary for other purposes described in subdivision (3);

the commission shall submit to the legislative body of the unit its determination of the excess assessed value that the commission proposes to allocate to the respective taxing units in the manner prescribed in subdivision (1). The legislative body of the unit may approve the commission's determination or modify the amount of the excess assessed value that will be allocated to the respective taxing units in the manner prescribed in subdivision (1).

(5) Notwithstanding subdivision (4), in the case of an allocation

area that is established after June 30, 2019, and that is located in a redevelopment project area described in section 25.1(c)(3)(C) of this chapter, an economic development area described in section 25.1(c)(3)(C) of this chapter, or an urban renewal project area described in section 25.1(c)(3)(C) of this chapter, for each year the allocation provision is in effect, if the amount of excess assessed value determined by the commission under subdivision (4)(A) is expected to generate more than two hundred percent (200%) of:

(A) the amount of allocated tax proceeds necessary to make, when due, principal and interest payments on bonds described in subdivision (3) for the project; plus

(B) the amount necessary for other purposes described in subdivision (3) for the project;

the amount of the excess assessed value that generates more than two hundred percent (200%) of the amounts described in clauses (A) and (B) shall be allocated to the respective taxing units in the manner prescribed by subdivision (1).

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by any taxing unit after the effective date of the allocation provision of the declaratory resolution is the lesser of:

(1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(2) the base assessed value.

(d) Property tax proceeds allocable to the redevelopment district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the redevelopment district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the redevelopment commission, reassess the taxable property situated upon or in, or added to, the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located is the lesser of:

(1) the assessed value of the property as valued without regard to this section; or

(2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit that designated the allocation area shall create funds as specified in this subsection. A unit that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund any amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. The amount sufficient for purposes specified in subsection (b)(3) for the year shall be determined based on the pro rata portion of such current property tax proceeds from the part of the enterprise zone that is within the allocation area as compared to all such current property tax proceeds derived from the allocation area. A unit that has no obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) in the fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone. The unit that creates the special zone fund shall use the fund (based on the recommendations of the urban enterprise association) for programs in job training, job enrichment, and basic skill development that are designed to benefit residents and employers in the enterprise zone or other purposes specified in subsection (b)(3), except that where reference is made in subsection (b)(3) to allocation area it shall refer for purposes of payments from the special zone fund only to that part of the allocation area that is also located in the enterprise zone. Those programs shall reserve at least one-half (1/2) of their enrollment in any session for residents of the enterprise zone.

(h) The state board of accounts and department of local government finance shall make the rules and prescribe the forms and procedures that they consider expedient for the implementation of this chapter. After each reassessment in an area under a reassessment plan prepared under IC 6-1.1-4-4.2, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the redevelopment district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value one (1)

time to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the redevelopment district under this section. However, the adjustments under this subsection:

(1) may not include the effect of phasing in assessed value due to property tax abatements under IC 6-1.1-12.1;

(2) may not produce less property tax proceeds allocable to the redevelopment district under subsection (b)(3) than would otherwise have been received if the reassessment under the reassessment plan or the annual adjustment had not occurred; and

(3) may decrease base assessed value only to the extent that assessed values in the allocation area have been decreased due to annual adjustments or the reassessment under the reassessment plan.

Assessed value increases attributable to the application of an abatement schedule under IC 6-1.1-12.1 may not be included in the base assessed value of an allocation area. The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.

(i) The allocation deadline referred to in subsection (b) is determined in the following manner:

(1) The initial allocation deadline is December 31, 2011.

(2) Subject to subdivision (3), the initial allocation deadline and subsequent allocation deadlines are automatically extended in increments of five (5) years, so that allocation deadlines subsequent to the initial allocation deadline fall on December 31, 2016, and December 31 of each fifth year thereafter.

(3) At least one (1) year before the date of an allocation deadline determined under subdivision (2), the general assembly may enact a law that:

(A) terminates the automatic extension of allocation deadlines under subdivision (2); and

(B) specifically designates a particular date as the final allocation deadline.

(j) If a redevelopment commission adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the redevelopment commission makes either of the filings required under section 17(e) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the unit is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:

(1) the date on which the documents are filed with the county

auditor; or

(2) the date on which the documents are filed with the department of local government finance.

SECTION 140. IC 36-7-15.1-26, AS AMENDED BY P.L.214-2019, SECTION 39, AND AS AMENDED BY P.L.257-2019, SECTION 126, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 26. (a) As used in this section:

"Allocation area" means that part of a redevelopment project area to which an allocation provision of a resolution adopted under section 8 of this chapter refers for purposes of distribution and allocation of property taxes.

"Base assessed value" means, subject to subsection (j), the following:

(1) If an allocation provision is adopted after June 30, 1995, in a declaratory resolution or an amendment to a declaratory resolution establishing an economic development area:

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, *within the allocation area,* as finally determined for ~~*any*~~ *the current* assessment date. ~~*after the effective date of the allocation provision.*~~

(2) If an allocation provision is adopted after June 30, 1997, in a declaratory resolution or an amendment to a declaratory resolution establishing a redevelopment project area:

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, *within the allocation area,* as finally determined for ~~*any*~~ *the current* assessment date. ~~*after the effective date of the allocation provision.*~~

(3) If:

(A) an allocation provision adopted before June 30, 1995, in a declaratory resolution or an amendment to a declaratory

resolution establishing a redevelopment project area expires after June 30, 1997; and

(B) after June 30, 1997, a new allocation provision is included in an amendment to the declaratory resolution;

the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision adopted after June 30, 1997, as adjusted under subsection (h).

(4) Except as provided in subdivision (5), for all other allocation areas, the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h).

(5) If an allocation area established in an economic development area before July 1, 1995, is expanded after June 30, 1995, the definition in subdivision (1) applies to the expanded part of the area added after June 30, 1995.

(6) If an allocation area established in a redevelopment project area before July 1, 1997, is expanded after June 30, 1997, the definition in subdivision (2) applies to the expanded part of the area added after June 30, 1997.

Except as provided in section 26.2 of this chapter, "property taxes" means taxes imposed under IC 6-1.1 on real property. However, upon approval by a resolution of the redevelopment commission adopted before June 1, 1987, "property taxes" also includes taxes imposed under IC 6-1.1 on depreciable personal property. If a redevelopment commission adopted before June 1, 1987, a resolution to include within the definition of property taxes, taxes imposed under IC 6-1.1 on depreciable personal property that has a useful life in excess of eight (8) years, the commission may by resolution determine the percentage of taxes imposed under IC 6-1.1 on all depreciable personal property that will be included within the definition of property taxes. However, the percentage included must not exceed twenty-five percent (25%) of the taxes imposed under IC 6-1.1 on all depreciable personal property.

(b) A resolution adopted under section 8 of this chapter on or before the allocation deadline determined under subsection (i) may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A resolution previously adopted may include an allocation provision by the amendment of that resolution on or before the allocation deadline determined under subsection (i) in accordance with the procedures required for its original adoption. A declaratory resolution or

amendment that establishes an allocation provision must include a specific finding of fact, supported by evidence, that the adoption of the allocation provision will result in new property taxes in the area that would not have been generated but for the adoption of the allocation provision. For an allocation area established before July 1, 1995, the expiration date of any allocation provisions for the allocation area is June 30, 2025, or the last date of any obligations that are outstanding on July 1, 2015, whichever is later. However, for an allocation area identified as the Consolidated Allocation Area in the report submitted in 2013 to the fiscal body under section 36.3 of this chapter, the expiration date of any allocation provisions for the allocation area is January 1, 2051. A declaratory resolution or an amendment that establishes an allocation provision after June 30, 1995, must specify an expiration date for the allocation provision. For an allocation area established before July 1, 2008, the expiration date may not be more than thirty (30) years after the date on which the allocation provision is established. For an allocation area established after June 30, 2008, the expiration date may not be more than twenty-five (25) years after the date on which the first obligation was incurred to pay principal and interest on bonds or lease rentals on leases payable from tax increment revenues. However, with respect to bonds or other obligations that were issued before July 1, 2008, if any of the bonds or other obligations that were scheduled when issued to mature before the specified expiration date and that are payable only from allocated tax proceeds with respect to the allocation area remain outstanding as of the expiration date, the allocation provision does not expire until all of the bonds or other obligations are no longer outstanding. The allocation provision may apply to all or part of the redevelopment project area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units.

(2) The excess of the proceeds of the property taxes imposed for the assessment date with respect to which the allocation and

distribution is made that are attributable to taxes imposed after being approved by the voters in a referendum or local public question conducted after April 30, 2010, not otherwise included in subdivision (1) shall be allocated to and, when collected, paid into the funds of the taxing unit for which the referendum or local public question was conducted.

(3) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the redevelopment district and, when collected, paid into a special fund for that allocation area that may be used by the redevelopment district only to do one (1) or more of the following:

(A) Pay the principal of and interest on any obligations payable solely from allocated tax proceeds that are incurred by the redevelopment district for the purpose of financing or refinancing the redevelopment of that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area.

(C) Pay the principal of and interest on bonds payable from allocated tax proceeds in that allocation area and from the special tax levied under section 19 of this chapter.

(D) Pay the principal of and interest on bonds issued by the consolidated city to pay for local public improvements that are physically located in or physically connected to that allocation area.

(E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in that allocation area.

(F) Make payments on leases payable from allocated tax proceeds in that allocation area under section 17.1 of this chapter.

(G) Reimburse the consolidated city for expenditures for local public improvements (which include buildings, parking facilities, and other items set forth in section 17 of this chapter) that are physically located in or physically connected to that allocation area.

(H) Reimburse the unit for rentals paid by it for a building or parking facility that is physically located in or physically connected to that allocation area under any lease entered into under IC 36-1-10.

(I) Reimburse public and private entities for expenses incurred

in training employees of industrial facilities that are located:

(i) in the allocation area; and

(ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made within three (3) years after the date on which the investments that are the basis for the increment financing are made.

(J) Pay the costs of carrying out an eligible efficiency project (as defined in IC 36-9-41-1.5) within the unit that established the redevelopment commission. However, property tax proceeds may be used under this clause to pay the costs of carrying out an eligible efficiency project only if those property tax proceeds exceed the amount necessary to do the following:

(i) Make, when due, any payments required under clauses (A) through (I), including any payments of principal and interest on bonds and other obligations payable under this subdivision, any payments of premiums under this subdivision on the redemption before maturity of bonds, and any payments on leases payable under this subdivision.

(ii) Make any reimbursements required under this subdivision.

(iii) Pay any expenses required under this subdivision.

(iv) Establish, augment, or restore any debt service reserve under this subdivision.

(K) Expend money and provide financial assistance as authorized in section 7(a)(21) of this chapter.

The special fund may not be used for operating expenses of the commission.

(4) Before June 15 of each year, the commission shall do the following:

(A) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area will exceed the amount of assessed value needed to provide the property taxes necessary to make, when due, principal and

interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivision (3) and subsection (g).

(B) Provide a written notice to the county auditor, the legislative body of the consolidated city, the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area, and (in an electronic format) the department of local government finance. The notice must:

(i) state the amount, if any, of excess assessed value that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission. The commission may not authorize an allocation to the respective taxing units under this subdivision if to do so would endanger the interests of the holders of bonds described in subdivision (3).

(C) If:

(i) the amount of excess assessed value determined by the commission is expected to generate more than two hundred percent (200%) of the amount of allocated tax proceeds necessary to make, when due, principal and interest payments on bonds described in subdivision (3); plus

(ii) the amount necessary for other purposes described in subdivision (3) and subsection (g);

the commission shall submit to the legislative body of the unit the commission's determination of the excess assessed value that the commission proposes to allocate to the respective taxing units in the manner prescribed in subdivision (1). The legislative body of the unit may approve the commission's determination or modify the amount of the excess assessed value that will be allocated to the respective taxing units in the manner prescribed in subdivision (1).

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by any taxing unit after the effective

date of the allocation provision of the resolution is the lesser of:

(1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(2) the base assessed value.

(d) Property tax proceeds allocable to the redevelopment district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the redevelopment district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the commission, reassess the taxable property situated upon or in, or added to, the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located is the lesser of:

(1) the assessed value of the property as valued without regard to this section; or

(2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit that designated the allocation area shall create funds as specified in this subsection. A unit that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund the amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. A unit that has no obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) in the fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone. The unit that creates the special zone fund shall use the fund, based on the recommendations of the urban enterprise association, for one (1) or more of the following purposes:

(1) To pay for programs in job training, job enrichment, and basic skill development designed to benefit residents and employers in

the enterprise zone. The programs must reserve at least one-half (1/2) of the enrollment in any session for residents of the enterprise zone.

(2) To make loans and grants for the purpose of stimulating business activity in the enterprise zone or providing employment for enterprise zone residents in the enterprise zone. These loans and grants may be made to the following:

(A) Businesses operating in the enterprise zone.

(B) Businesses that will move their operations to the enterprise zone if such a loan or grant is made.

(3) To provide funds to carry out other purposes specified in subsection (b)(3). However, where reference is made in subsection (b)(3) to the allocation area, the reference refers for purposes of payments from the special zone fund only to that part of the allocation area that is also located in the enterprise zone.

(h) The state board of accounts and department of local government finance shall make the rules and prescribe the forms and procedures that they consider expedient for the implementation of this chapter. After each reassessment under a reassessment plan prepared under IC 6-1.1-4-4.2, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the redevelopment district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the redevelopment district under this section. However, the adjustments under this subsection may not include the effect of property tax abatements under IC 6-1.1-12.1, and these adjustments may not produce less property tax proceeds allocable to the redevelopment district under subsection (b)(3) than would otherwise have been received if the reassessment under the reassessment plan or annual adjustment had not occurred. The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.

(i) The allocation deadline referred to in subsection (b) is determined in the following manner:

(1) The initial allocation deadline is December 31, 2011.

(2) Subject to subdivision (3), the initial allocation deadline and subsequent allocation deadlines are automatically extended in increments of five (5) years, so that allocation deadlines

subsequent to the initial allocation deadline fall on December 31, 2016, and December 31 of each fifth year thereafter.

(3) At least one (1) year before the date of an allocation deadline determined under subdivision (2), the general assembly may enact a law that:

(A) terminates the automatic extension of allocation deadlines under subdivision (2); and

(B) specifically designates a particular date as the final allocation deadline.

(j) If the commission adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the commission makes either of the filings required under section 10(e) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the unit is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:

(1) the date on which the documents are filed with the county auditor; or

(2) the date on which the documents are filed with the department of local government finance.

SECTION 141. IC 36-7-15.1-53, AS AMENDED BY P.L.214-2019, SECTION 42, AND AS AMENDED BY P.L.257-2019, SECTION 129, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 53. (a) As used in this section:

"Allocation area" means that part of a redevelopment project area to which an allocation provision of a resolution adopted under section 40 of this chapter refers for purposes of distribution and allocation of property taxes.

"Base assessed value" means, subject to subsection (j):

(1) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(2) to the extent that it is not included in subdivision (1), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for ~~*any*~~ *the current* assessment date. ~~*after the effective date of the allocation provision.*~~

Except as provided in section 55 of this chapter, "property taxes" means taxes imposed under IC 6-1.1 on real property.

(b) A resolution adopted under section 40 of this chapter on or

before the allocation deadline determined under subsection (i) may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A resolution previously adopted may include an allocation provision by the amendment of that resolution on or before the allocation deadline determined under subsection (i) in accordance with the procedures required for its original adoption. A declaratory resolution or an amendment that establishes an allocation provision must be approved by resolution of the legislative body of the excluded city and must specify an expiration date for the allocation provision. For an allocation area established before July 1, 2008, the expiration date may not be more than thirty (30) years after the date on which the allocation provision is established. For an allocation area established after June 30, 2008, the expiration date may not be more than twenty-five (25) years after the date on which the first obligation was incurred to pay principal and interest on bonds or lease rentals on leases payable from tax increment revenues. However, with respect to bonds or other obligations that were issued before July 1, 2008, if any of the bonds or other obligations that were scheduled when issued to mature before the specified expiration date and that are payable only from allocated tax proceeds with respect to the allocation area remain outstanding as of the expiration date, the allocation provision does not expire until all of the bonds or other obligations are no longer outstanding. The allocation provision may apply to all or part of the redevelopment project area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units.

(2) The excess of the proceeds of the property taxes imposed for the assessment date with respect to which the allocation and distribution is made that are attributable to taxes imposed after being approved by the voters in a referendum or local public question conducted after April 30, 2010, not otherwise included in subdivision (1) shall be allocated to and, when collected, paid

into the funds of the taxing unit for which the referendum or local public question was conducted.

(3) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the redevelopment district and, when collected, paid into a special fund for that allocation area that may be used by the redevelopment district only to do one (1) or more of the following:

(A) Pay the principal of and interest on any obligations payable solely from allocated tax proceeds that are incurred by the redevelopment district for the purpose of financing or refinancing the redevelopment of that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area.

(C) Pay the principal of and interest on bonds payable from allocated tax proceeds in that allocation area and from the special tax levied under section 50 of this chapter.

(D) Pay the principal of and interest on bonds issued by the excluded city to pay for local public improvements that are physically located in or physically connected to that allocation area.

(E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in that allocation area.

(F) Make payments on leases payable from allocated tax proceeds in that allocation area under section 46 of this chapter.

(G) Reimburse the excluded city for expenditures for local public improvements (which include buildings, park facilities, and other items set forth in section 45 of this chapter) that are physically located in or physically connected to that allocation area.

(H) Reimburse the unit for rentals paid by it for a building or parking facility that is physically located in or physically connected to that allocation area under any lease entered into under IC 36-1-10.

(I) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

(i) in the allocation area; and

(ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local

government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made within three (3) years after the date on which the investments that are the basis for the increment financing are made.

The special fund may not be used for operating expenses of the commission.

(4) Before June 15 of each year, the commission shall do the following:

(A) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area, will exceed the amount of assessed value needed to provide the property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivision (3) and subsection (g).

(B) Provide a written notice to the county auditor, the fiscal body of the county or municipality that established the department of redevelopment, the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area, and (in an electronic format) the department of local government finance. The notice must:

(i) state the amount, if any, of excess assessed value that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission. The commission may not authorize an allocation to the respective taxing units under this subdivision if to do so would endanger the interests of the holders of bonds described in subdivision (3).

(c) For the purpose of allocating taxes levied by or for any taxing

unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by any taxing unit after the effective date of the allocation provision of the resolution is the lesser of:

(1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(2) the base assessed value.

(d) Property tax proceeds allocable to the redevelopment district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the redevelopment district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the commission, reassess the taxable property situated upon or in, or added to, the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located, is the lesser of:

(1) the assessed value of the property as valued without regard to this section; or

(2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit that designated the allocation area shall create funds as specified in this subsection. A unit that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund the amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. A unit that has no obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) in the fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone. The unit that creates the special zone fund shall use the fund, based on the recommendations of the urban enterprise association, for one (1) or more of the following purposes:

(1) To pay for programs in job training, job enrichment, and basic skill development designed to benefit residents and employers in the enterprise zone. The programs must reserve at least one-half (1/2) of the enrollment in any session for residents of the enterprise zone.

(2) To make loans and grants for the purpose of stimulating business activity in the enterprise zone or providing employment for enterprise zone residents in an enterprise zone. These loans and grants may be made to the following:

(A) Businesses operating in the enterprise zone.

(B) Businesses that will move their operations to the enterprise zone if such a loan or grant is made.

(3) To provide funds to carry out other purposes specified in subsection (b)(3). However, where reference is made in subsection (b)(3) to the allocation area, the reference refers, for purposes of payments from the special zone fund, only to that part of the allocation area that is also located in the enterprise zone.

(h) The state board of accounts and department of local government finance shall make the rules and prescribe the forms and procedures that they consider expedient for the implementation of this chapter. After each reassessment of real property in an area under a county's reassessment plan prepared under IC 6-1.1-4-4.2, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the redevelopment district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the redevelopment district under this section. However, the adjustments under this subsection may not include the effect of property tax abatements under IC 6-1.1-12.1, and these adjustments may not produce less property tax proceeds allocable to the redevelopment district under subsection (b)(3) than would otherwise have been received if the reassessment under the county's reassessment plan or annual adjustment had not occurred. The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.

(i) The allocation deadline referred to in subsection (b) is determined in the following manner:

(1) The initial allocation deadline is December 31, 2011.

(2) Subject to subdivision (3), the initial allocation deadline and

subsequent allocation deadlines are automatically extended in increments of five (5) years, so that allocation deadlines subsequent to the initial allocation deadline fall on December 31, 2016, and December 31 of each fifth year thereafter.

(3) At least one (1) year before the date of an allocation deadline determined under subdivision (2), the general assembly may enact a law that:

(A) terminates the automatic extension of allocation deadlines under subdivision (2); and

(B) specifically designates a particular date as the final allocation deadline.

(j) If the commission adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the commission makes either of the filings required under section 10(e) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the unit is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:

(1) the date on which the documents are filed with the county auditor; or

(2) the date on which the documents are filed with the department of local government finance.

SECTION 142. IC 36-7-30-25, AS AMENDED BY P.L.214-2019, SECTION 47, AND AS AMENDED BY P.L.257-2019, SECTION 137, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 25. (a) The following definitions apply throughout this section:

(1) "Allocation area" means that part of a military base reuse area to which an allocation provision of a declaratory resolution adopted under section 10 of this chapter refers for purposes of distribution and allocation of property taxes.

(2) "Base assessed value" means, subject to subsection (i):

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the adoption date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A) or (C), the net assessed value of any and all parcels or classes of parcels identified as part of the base assessed value in the declaratory resolution or an amendment thereto, as finally determined for any subsequent assessment date; plus

(C) to the extent that it is not included in clause (A) or (B), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, *within the allocation area,* as finally determined for ~~*any*~~ *the current* assessment date. ~~*after the effective date of the allocation provision.*~~

Clause (C) applies only to allocation areas established in a military reuse area after June 30, 1997, and to the part of an allocation area that was established before June 30, 1997, and that is added to an existing allocation area after June 30, 1997.

(3) "Property taxes" means taxes imposed under IC 6-1.1 on real property.

(b) A declaratory resolution adopted under section 10 of this chapter before the date set forth in IC 36-7-14-39(b) pertaining to declaratory resolutions adopted under IC 36-7-14-15 may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A declaratory resolution previously adopted may include an allocation provision by the amendment of that declaratory resolution in accordance with the procedures set forth in section 13 of this chapter. The allocation provision may apply to all or part of the military base reuse area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units.

(2) The excess of the proceeds of the property taxes imposed for the assessment date with respect to which the allocation and distribution are made that are attributable to taxes imposed after being approved by the voters in a referendum or local public question conducted after April 30, 2010, not otherwise included in subdivision (1) shall be allocated to and, when collected, paid into the funds of the taxing unit for which the referendum or local public question was conducted.

(3) Except as otherwise provided in this section, property tax

proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the military base reuse district and, when collected, paid into an allocation fund for that allocation area that may be used by the military base reuse district and only to do one (1) or more of the following:

(A) Pay the principal of and interest and redemption premium on any obligations incurred by the military base reuse district or any other entity for the purpose of financing or refinancing military base reuse activities in or directly serving or benefiting that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area or from other revenues of the reuse authority, including lease rental revenues.

(C) Make payments on leases payable solely or in part from allocated tax proceeds in that allocation area.

(D) Reimburse any other governmental body for expenditures made for local public improvements (or structures) in or directly serving or benefiting that allocation area.

(E) Pay expenses incurred by the reuse authority, any other department of the unit, or a department of another governmental entity for local public improvements or structures that are in the allocation area or directly serving or benefiting the allocation area, including expenses for the operation and maintenance of these local public improvements or structures if the reuse authority determines those operation and maintenance expenses are necessary or desirable to carry out the purposes of this chapter.

(F) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

(i) in the allocation area; and

(ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made not more than three (3) years after the date on which the investments that are the basis for the increment financing are made.

(G) Expend money and provide financial assistance as authorized in section 9(a)(25) of this chapter.

Except as provided in clause (E), the allocation fund may not be used for operating expenses of the reuse authority.

(4) Except as provided in subsection (g), before July 15 of each year the reuse authority shall do the following:

(A) Determine the amount, if any, by which property taxes payable to the allocation fund in the following year will exceed the amount of property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivision (3).

(B) Provide a written notice to the county auditor, the fiscal body of the unit that established the reuse authority, and the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area. The notice must:

(i) state the amount, if any, of excess property taxes that the reuse authority has determined may be paid to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the reuse authority has determined that there are no excess property tax proceeds that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess property tax proceeds determined by the reuse authority. The reuse authority may not authorize a payment to the respective taxing units under this subdivision if to do so would endanger the interest of the holders of bonds described in subdivision (3) or lessors under section 19 of this chapter.

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by a taxing unit after the effective date of the allocation provision of the declaratory resolution is the lesser of:

(1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(2) the base assessed value.

(d) Property tax proceeds allocable to the military base reuse district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the military base reuse district for payment as

set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the reuse authority, reassess the taxable property situated upon or in or added to the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and the making of the budget, tax rate, and tax levy for each political subdivision in which the property is located is the lesser of:

(1) the assessed value of the property as valued without regard to this section; or

(2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit that designated the allocation area shall create funds as specified in this subsection. A unit that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund any amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. The amount sufficient for purposes specified in subsection (b)(3) for the year shall be determined based on the pro rata part of such current property tax proceeds from the part of the enterprise zone that is within the allocation area as compared to all such current property tax proceeds derived from the allocation area. A unit that does not have obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) that are derived from property in the enterprise zone in the fund. The unit that creates the special zone fund shall use the fund (based on the recommendations of the urban enterprise association) for programs in job training, job enrichment, and basic skill development that are designed to benefit residents and employers in the enterprise zone or other purposes specified in subsection (b)(3), except that where reference is made in subsection (b)(3) to allocation area it shall refer for purposes of payments from the special zone fund only to that part of the allocation area that is also located in the enterprise zone. The programs shall reserve at least

one-half (1/2) of their enrollment in any session for residents of the enterprise zone.

(h) After each reassessment of real property in an area under the county's reassessment plan under IC 6-1.1-4-4.2, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the military base reuse district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the military base reuse district under this section. However, the adjustments under this subsection may not include the effect of property tax abatements under IC 6-1.1-12.1, and these adjustments may not produce less property tax proceeds allocable to the military base reuse district under subsection (b)(3) than would otherwise have been received if the reassessment under the county's reassessment plan or annual adjustment had not occurred. The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.

(i) If the reuse authority adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the reuse authority makes either of the filings required under section 12(c) or 13(f) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the military base reuse district is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:

(1) the date on which the documents are filed with the county auditor; or

(2) the date on which the documents are filed with the department of local government finance.

SECTION 143. IC 36-7-30.5-30, AS AMENDED BY P.L.214-2019, SECTION 51, AND AS AMENDED BY P.L.257-2019, SECTION 141, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 30. (a) The following definitions apply throughout this section:

(1) "Allocation area" means that part of a military base development area to which an allocation provision of a declaratory resolution adopted under section 16 of this chapter refers for purposes of distribution and allocation of property taxes.

(2) "Base assessed value" means, subject to subsection (i):

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the adoption date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A) or (C), the net assessed value of any and all parcels or classes of parcels identified as part of the base assessed value in the declaratory resolution or an amendment to the declaratory resolution, as finally determined for any subsequent assessment date; plus

(C) to the extent that it is not included in clause (A) or (B), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, *within the allocation area,* as finally determined for ~~*any*~~ *the current* assessment date. ~~*after the effective date of the allocation provision.*~~

(3) "Property taxes" means taxes imposed under IC 6-1.1 on real property.

(b) A declaratory resolution adopted under section 16 of this chapter before the date set forth in IC 36-7-14-39(b) pertaining to declaratory resolutions adopted under IC 36-7-14-15 may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A declaratory resolution previously adopted may include an allocation provision by the amendment of that declaratory resolution in accordance with the procedures set forth in section 18 of this chapter. The allocation provision may apply to all or part of the military base development area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units.

(2) The excess of the proceeds of the property taxes imposed for the assessment date with respect to which the allocation and distribution is made that are attributable to taxes imposed after being approved by the voters in a referendum or local public

question conducted after April 30, 2010, not otherwise included in subdivision (1) shall be allocated to and, when collected, paid into the funds of the taxing unit for which the referendum or local public question was conducted.

(3) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the development authority and, when collected, paid into an allocation fund for that allocation area that may be used by the development authority and only to do one (1) or more of the following:

(A) Pay the principal of and interest and redemption premium on any obligations incurred by the development authority or any other entity for the purpose of financing or refinancing military base development or reuse activities in or directly serving or benefiting that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area or from other revenues of the development authority, including lease rental revenues.

(C) Make payments on leases payable solely or in part from allocated tax proceeds in that allocation area.

(D) Reimburse any other governmental body for expenditures made for local public improvements (or structures) in or directly serving or benefiting that allocation area.

(E) For property taxes first due and payable before 2009, pay all or a part of a property tax replacement credit to taxpayers in an allocation area as determined by the development authority. This credit equals the amount determined under the following STEPS for each taxpayer in a taxing district (as defined in IC 6-1.1-1-20) that contains all or part of the allocation area:

STEP ONE: Determine that part of the sum of the amounts under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2), IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to the taxing district.

STEP TWO: Divide:

(i) that part of each county's eligible property tax replacement amount (as defined in IC 6-1.1-21-2 (before its repeal)) for that year as determined under IC 6-1.1-21-4 (before its repeal) that is attributable to the taxing district; by

(ii) the STEP ONE sum.

STEP THREE: Multiply:

(i) the STEP TWO quotient; by

(ii) the total amount of the taxpayer's taxes (as defined in IC 6-1.1-21-2 (before its repeal)) levied in the taxing district that have been allocated during that year to an allocation fund under this section.

If not all the taxpayers in an allocation area receive the credit in full, each taxpayer in the allocation area is entitled to receive the same proportion of the credit. A taxpayer may not receive a credit under this section and a credit under section 32 of this chapter (before its repeal) in the same year.

(F) Pay expenses incurred by the development authority for local public improvements or structures that were in the allocation area or directly serving or benefiting the allocation area.

(G) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

(i) in the allocation area; and

(ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made not more than three (3) years after the date on which the investments that are the basis for the increment financing are made.

(H) Expend money and provide financial assistance as authorized in section 15(26) of this chapter.

The allocation fund may not be used for operating expenses of the development authority.

(4) Except as provided in subsection (g), before July 15 of each year the development authority shall do the following:

(A) Determine the amount, if any, by which property taxes payable to the allocation fund in the following year will exceed the amount of property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivisions (2) and (3).

(B) Provide a written notice to the appropriate county auditors and the fiscal bodies and other officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area. The notice must:

(i) state the amount, if any, of the excess property taxes that the development authority has determined may be paid to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the development authority has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditors shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the development authority. The development authority may not authorize a payment to the respective taxing units under this subdivision if to do so would endanger the interest of the holders of bonds described in subdivision (3) or lessors under section 24 of this chapter. Property taxes received by a taxing unit under this subdivision before 2009 are eligible for the property tax replacement credit provided under IC 6-1.1-21 (before its repeal).

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by a taxing unit after the effective date of the allocation provision of the declaratory resolution is the lesser of:

(1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(2) the base assessed value.

(d) Property tax proceeds allocable to the military base development district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the military base development district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the development authority, reassess the taxable property situated upon or in or added to the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and the making of the budget, tax rate, and tax levy for each political subdivision in which the property is located is the

lesser of:

(1) the assessed value of the property as valued without regard to this section; or

(2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the development authority shall create funds as specified in this subsection. A development authority that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. The development authority shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund any amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. The amount sufficient for purposes specified in subsection (b)(3) for the year shall be determined based on the pro rata part of such current property tax proceeds from the part of the enterprise zone that is within the allocation area as compared to all such current property tax proceeds derived from the allocation area. A development authority that does not have obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) that are derived from property in the enterprise zone in the fund. The development authority that creates the special zone fund shall use the fund (based on the recommendations of the urban enterprise association) for programs in job training, job enrichment, and basic skill development that are designed to benefit residents and employers in the enterprise zone or for other purposes specified in subsection (b)(3), except that where reference is made in subsection (b)(3) to an allocation area it shall refer for purposes of payments from the special zone fund only to that part of the allocation area that is also located in the enterprise zone. The programs shall reserve at least one-half (1/2) of their enrollment in any session for residents of the enterprise zone.

(h) After each reassessment of real property in an area under a reassessment plan prepared under IC 6-1.1-4-4.2, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the military base development district under this section. After each annual adjustment

under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the military base development district under this section. However, the adjustments under this subsection may not include the effect of property tax abatements under IC 6-1.1-12.1, and these adjustments may not produce less property tax proceeds allocable to the military base development district under subsection (b)(3) than would otherwise have been received if the reassessment under the county's reassessment plan or annual adjustment had not occurred. The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.

(i) If the development authority adopts a declaratory resolution or an amendment to a declaratory resolution that contains an allocation provision and the development authority makes either of the filings required under section 17(e) or 18(f) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the military base development district is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:

(1) the date on which the documents are filed with the county auditor; or

(2) the date on which the documents are filed with the department of local government finance.

SECTION 144. IC 36-7-32-4, AS AMENDED BY P.L.214-2019, SECTION 53, AND AS AMENDED BY P.L.257-2019, SECTION 143, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. (a) As used in this chapter, "base assessed value" means, subject to subsection (b):

(1) the net assessed value of all the taxable property located in a certified technology park as finally determined for the assessment date immediately preceding the effective date of the allocation provision of a resolution adopted under section 15 of this chapter; plus

(2) to the extent it is not included in subdivision (1), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, *within the certified technology park,* as finally determined for ~~*any*~~ *the current* assessment date. ~~*after the effective date of the allocation provision.*~~

(b) If a redevelopment commission adopts a resolution designating a certified technology park as an allocation area and the redevelopment

commission makes either of the filings required under section 15(d) of this chapter after the first anniversary of the effective date of the allocation provision, the auditor of the county in which the unit is located shall compute the base assessed value for the allocation area using the assessment date immediately preceding the later of:

(1) the date on which the documents are filed with the county auditor; or

(2) the date on which the documents are filed with the department of local government finance.

SECTION 145. IC 36-7.5-4-2, AS AMENDED BY P.L.10-2019, SECTION 137, AND AS AMENDED BY P.L.108-2019, SECTION 247, AND AS AMENDED BY P.L.293-2019, SECTION 48, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) Except as provided in subsections (b) and (d), the fiscal officer of each city and county described in IC 36-7.5-2-3(b) shall each transfer three million five hundred thousand dollars ($3,500,000) each year to the development authority for deposit in the development authority revenue fund established under section 1 of this chapter. However, if a county having a population of more than one hundred fifty thousand (150,000) but less than one hundred seventy thousand (170,000) ceases to be a member of the development authority and two (2) or more municipalities in the county have become members of the development authority as authorized by IC 36-7.5-2-3(i), the transfer of the local income tax revenue that is dedicated to economic development purposes that is required to be transferred under IC 6-3.6-11-6 is the contribution of the municipalities in the county that have become members of the development authority.

(b) This subsection applies only if:

(1) the fiscal body of the county described in IC 36-7.5-2-3(e) has adopted an ordinance under IC 36-7.5-2-3(e) providing that the county is joining the development authority;

(2) the fiscal body of the city described in IC 36-7.5-2-3(e) has adopted an ordinance under IC 36-7.5-2-3(e) providing that the city is joining the development authority; and

(3) the county described in IC 36-7.5-2-3(e) is an eligible county participating in the development authority.

The fiscal officer of the county described in IC 36-7.5-2-3(e) shall transfer two million six hundred twenty-five thousand dollars ($2,625,000) each year to the development authority for deposit in the development authority revenue fund established under section 1 of this chapter. The fiscal officer of the city described in IC 36-7.5-2-3(e) shall

transfer eight hundred seventy-five thousand dollars ($875,000) each year to the development authority for deposit in the development authority revenue fund established under section 1 of this chapter.

(c) This subsection does not apply to Lake County, Hammond, Gary, or East Chicago. The following apply to the remaining transfers required by subsections (a) and (b):

(1) Except for transfers of money described in subdivision (4)(D), the transfers shall be made without appropriation by the city or county fiscal body or approval by any other entity.

(2) Except as provided in subdivision (3), each fiscal officer shall transfer eight hundred seventy-five thousand dollars ($875,000) to the development authority revenue fund before the last business day of January, April, July, and October of each year. Food and beverage tax revenue deposited in the fund under IC 6-9-36-8 is in addition to the transfers required by this section.

(3) The fiscal officer of the county described in IC 36-7.5-2-3(e) shall transfer six hundred fifty-six thousand two hundred fifty dollars ($656,250) to the development authority revenue fund before the last business day of January, April, July, and October of each year. The county is not required to make any payments or transfers to the development authority covering any time before January 1, 2017. The fiscal officer of a city described in IC 36-7.5-2-3(e) shall transfer two hundred eighteen thousand seven hundred fifty dollars ($218,750) to the development authority revenue fund before the last business day of January, April, July, and October of each year. The city is not required to make any payments or transfers to the development authority covering any time before January 1, 2017.

(4) The transfers shall be made from one (1) or more of the following:

(A) Riverboat admissions tax revenue received by the city or county, riverboat wagering tax revenue received by the city or county, or riverboat incentive payments received from a riverboat licensee by the city or county.

(B) Any local income tax revenue that is dedicated to economic development purposes under IC 6-3.6-6 and received under IC 6-3.6-9 by the city or county.

(C) Any other local revenue other than property tax revenue received by the city or county.

(D) In the case of a county described in IC 36-7.5-2-3(e) or a city described in IC 36-7.5-2-3(e), any money from the major moves construction fund that is distributed to the county or

city under IC 8-14-16.

(d) This subsection applies only to Lake County, Hammond, Gary, and East Chicago. The obligations of each city and the county under subsection (a) are satisfied by the distributions made by the auditor of state on behalf of each unit under IC 4-33-12-8 and ~~*IC 4-33-13-5(j).*~~ *IC 4-33-13-5(i).* However, if the total amount distributed under IC 4-33 on behalf of a unit with respect to a particular state fiscal year is less than the amount required by subsection (a), the fiscal officer of the unit shall transfer the amount of the shortfall to the authority from any source of revenue available to the unit other than property taxes. The auditor of state shall certify the amount of any shortfall to the fiscal officer of the unit after making the distribution required by ~~*IC 4-33-13-5(j)*~~ *IC 4-33-13-5(i)* on behalf of the unit with respect to a particular state fiscal year.

(e) A transfer made on behalf of a county, city, or town under this section after December 31, 2018:

(1) is considered to be a payment for services provided to residents by a rail project as those services are rendered; and

(2) does not impair any pledge of revenues under this article because a pledge by the development authority of transferred revenue under this section to the payment of bonds, leases, or obligations under this article or IC 5-1.3:

(A) constitutes the obligations of the northwest Indiana regional development authority; and

(B) does not constitute an indebtedness of a county, city, or town described in this section or of the state within the meaning or application of any constitutional or statutory provision or limitation.

(f) Neither the transfer of revenue as provided in this section nor the pledge of revenue transferred under this section is an impairment of contract within the meaning or application of any constitutional provision or limitation because of the following:

(1) The statutes governing local taxes, including the transferred revenue, have been the subject of legislation annually since 1973, and during that time the statutes have been revised, amended, expanded, limited, and recodified dozens of times.

(2) Owners of bonds, leases, or other obligations to which local tax revenues have been pledged recognize that the regulation of local taxes has been extensive and consistent.

(3) All bonds, leases, or other obligations, due to their essential contractual nature, are subject to relevant state and federal law that is enacted after the date of a contract.

(4) The state of Indiana has a legitimate interest in assisting the development authority in financing rail projects.

(g) All proceedings had and actions described in this section are valid pledges under IC 5-1-14-4 as of the date of those proceedings or actions and are hereby legalized and declared valid if taken before March 15, 2018.

SECTION 146. IC 36-8-7-22, AS AMENDED BY P.L.203-2019, SECTION 8, AND AS AMENDED BY P.L.257-2019, SECTION 150, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 22. *(a)* The 1937 fund may not be, either before or after an order for distribution to members of the fire department or to the surviving spouses or guardians of a child or children of a deceased, disabled, or retired member, held, seized, taken, subjected to, detained, or levied on by virtue of an attachment, execution, judgment, writ, interlocutory or other order, decree, or process, or proceedings of any nature issued out of or by a court in any state for the payment or satisfaction, in whole or in part, of a debt, damages, demand, claim, judgment, fine, or amercement of the member or the member's surviving spouse or children. The 1937 fund shall be kept and distributed only for the purpose of pensioning the persons named in this chapter. The local board may, however, annually expend an amount from the 1937 fund that it considers proper for the necessary expenses connected with the fund. Notwithstanding any other law, neither the fiscal body ~~*the county board of tax adjustment,*~~ nor the department of local government finance may reduce these expenditures.

(b) However, the member's contributions or benefits, or both, may be transferred to reimburse the member's employer for loss resulting from the member's criminal taking of the employer's property by the local board if the local board receives adequate proof of the loss. The loss resulting from the member's criminal taking of the employer's property must be proven by an order for restitution in favor of the employer issued by the sentencing court following a felony or misdemeanor conviction.

(c) The local board may withhold payment of the member's contributions and interest if the employer of the member notifies the local board that felony or misdemeanor charges accusing the member of the criminal taking of the employer's property have been filed.

(d) The local board may withhold payment of a person's contributions and interest under subsection (c) until the final resolution of the criminal charges.

(e) Subsections (c) and (d) do not apply to the:

(1) pension benefit of a retired member; or

(2) disability benefit of a member who becomes disabled.

SECTION 147. IC 36-8-8.5-14, AS AMENDED BY P.L.35-2012, SECTION 143, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 14. (a) Subject to subsection (b), a member who enters the DROP established by this chapter shall exit the DROP at the earliest of:

(1) the member's DROP retirement date;

(2) thirty-six (36) months after the member's DROP entry date;

(3) the mandatory retirement age applicable to the member, if any;

(4) the date the member retires because of a disability as provided under section 16.5(d) of this chapter; or

(5) the date determined under IC 36-8-8-24.8 **(before its expiration).**

(b) A member of the 1925 fund, the 1937 fund, or the 1953 fund who enters the DROP established by this chapter must exit the DROP on the date the authority of the board of trustees of the Indiana public retirement system to distribute from the pension relief fund established under IC 5-10.3-11-1 to units of local government (described in IC 5-10.3-11-3) amounts determined under IC 5-10.3-11-4.7 expires.

SECTION 148. IC 36-9-22-2, AS AMENDED BY P.L.150-2019, SECTION 1, AND AS AMENDED BY P.L.257-2019, SECTION 162, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) The power of the municipal works board to fix the terms of a contract under this section applies to contracts for the installation of sewage works that have not been finally approved or accepted for full maintenance and operation by the municipality on July 1, 1979.

(b) The works board of a municipality may contract with owners of real property for the construction of sewage works within the municipality or within four (4) miles outside its corporate boundaries in order to provide service for the area in which the real property of the owners is located. The contract must provide, for a period of not to exceed fifteen (15) years, for the payment to the owners and their assigns by any owner of real property who:

(1) did not contribute to the original cost of the sewage works; and

(2) subsequently taps into, uses, or deposits sewage or storm waters in the sewage works or any lateral sewers connected to them;

of a fair pro rata share of the cost of the construction of the sewage

works, subject to the rules of the board and notwithstanding any other law relating to the functions of local governmental entities. However, the contract does not apply to any owner of real property who is not a party to the contract unless the contract or (after June 30, 2013) a signed memorandum of the contract has been recorded in the office of the recorder of the county in which the real property of the owner is located before the owner taps into or connects to the sewers and facilities. The board may provide that the fair pro rata share of the cost of construction includes interest at a rate not exceeding the amount of interest allowed on judgments, and the interest shall be computed from the date the sewage works are approved until the date payment is made to the municipality.

(c) The contract must include, as part of the consideration running to the municipality, the release of the right of:

(1) the parties to the contract; and

(2) the successors in title of the parties to the contract;

to remonstrate against pending or future annexations by the municipality of the area served by the sewage works. Any person tapping into or connecting to the sewage works contracted for is considered to waive the person's rights to remonstrate against the annexation of the area served by the sewage works.

(d) Notwithstanding subsection (c), the works board of a municipality may waive the provisions of subsection (c) in the contract if:

(1) the works board considers a waiver of subsection (c) to be in the best interests of the municipality; *or*

(2) the contract involves connection to the sewage works under IC 36-9-22.5.

(e) This subsection does not affect any rights or liabilities accrued, or proceedings begun before July 1, 2013. Those rights, liabilities, and proceedings continue and shall be imposed and enforced under prior law as if this subsection had not been enacted. For contracts executed after June 30, 2013, *if* the release of the right to remonstrate *is not void under subsection (i), (j), or (k), the release* is binding on a successor in title to a party to the contract only if the successor in title:

(1) has actual notice of the release; or

(2) has constructive notice of the release because the contract, or a signed memorandum of the contract stating the release, has been recorded in the chain of title of the property.

(f) Subsection (c) does not apply to a landowner if all of the following conditions apply:

(1) The landowner is required to connect to the sewage works

because a person other than the landowner has polluted or contaminated the area.

(2) The costs of extension of or connection to the sewage works are paid by a person other than the landowner or the municipality.

(g) Subsection (c) does not apply to a landowner who taps into, connects to, or is required to tap into or connect to the sewage works of a municipality only because the municipality provides wholesale sewage service (as defined in IC 8-1-2-61.7) to another municipality that provides sewage service to the landowner.

~~*(h) Notwithstanding any other law, a waiver of the right of remonstrance executed after June 30, 2015, expires not later than fifteen (15) years after the date the waiver was executed.*~~

~~*(i)*~~ *(h)* This subsection applies to any deed recorded after June 30, 2015. This subsection applies only to property that is subject to a remonstrance waiver. A municipality shall provide written notice to any successor in title to property within a reasonable time after the deed is recorded, that a waiver of the right of remonstrance exists with respect to the property.

(i) A remonstrance waiver executed on or before July 1, 2003, is void. This subsection does not invalidate an annexation that was effective on or before July 1, 2019.

(j) A remonstrance waiver executed after June 30, 2003, and not later than June 30, 2019, is subject to the following:

(1) The waiver is void unless the waiver was recorded:

(A) before January 1, 2020; and

(B) with the county recorder of the county where the property subject to the waiver is located.

(2) A waiver that is not void under subdivision (1) expires not later than fifteen (15) years after the date the waiver is executed. This subsection does not invalidate an annexation that was effective on or before July 1, 2019.

(k) A remonstrance waiver executed after June 30, 2019, is subject to the following:

(1) The waiver is void unless the waiver is recorded:

(A) not later than thirty (30) business days after the date the waiver was executed; and

(B) with the county recorder of the county where the property subject to the waiver is located.

(2) A waiver that is not void under subdivision (1) expires not later than fifteen (15) years after the date the waiver is executed. This subsection does not invalidate an annexation that was effective on or before July 1, 2019.

SECTION 149. IC 36-9-25-14, AS AMENDED BY P.L.150-2019, SECTION 3, AND AS AMENDED BY P.L.257-2019, SECTION 166, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 14. (a) As to each municipality to which this chapter applies:

(1) all the territory included within the corporate boundaries of the municipality; and

(2) any territory, town, addition, platted subdivision, or unplatted land lying outside the corporate boundaries of the municipality that has been taken into the district in accordance with a prior statute, the sewage or drainage of which discharges into or through the sewage system of the municipality;

constitutes a special taxing district for the purpose of providing for the sanitary disposal of the sewage of the district in a manner that protects the public health and prevents the undue pollution of watercourses of the district.

(b) Upon request by:

(1) a resolution adopted by the legislative body of another municipality in the same county; or

(2) a petition of the majority of the resident freeholders in a platted subdivision or of the owners of unplatted land outside the boundaries of a municipality, if the platted subdivision or unplatted land is in the same county;

the board may adopt a resolution incorporating all or any part of the area of the municipality, platted subdivision, or unplatted land into the district.

(c) A request under subsection (b) must be signed and certified as correct by the secretary of the legislative body, resident freeholders, or landowners. The original shall be preserved in the records of the board. The resolution of the board incorporating an area in the district must be in writing and must contain an accurate description of the area incorporated into the district. A certified copy of the resolution, signed by the president and secretary of the board, together with a map showing the boundaries of the district and the location of additional areas, shall be delivered to the auditor of the county within which the district is located. It shall be properly indexed and kept in the permanent records of the offices of the auditor.

(d) In addition, upon request by ten (10) or more interested resident freeholders in a platted or unplatted territory, the board may define the limits of an area within the county and including the property of the freeholders that is to be considered for inclusion into the district. Notice of the defining of the area by the board, and notice of the

location and limits of the area, shall be given by publication in accordance with IC 5-3-1. Upon request by a majority of the resident freeholders of the area, the area may be incorporated into the district in the manner provided in this section. The resolution of the board incorporating the area into the district and a map of the area shall be made and filed in the same manner.

(e) In addition, a person owning or occupying real property outside the district may enter into a sewer service agreement with the board for connection to the sewage works of the district. If the agreement provides for connection at a later time, the date or the event upon which the service commences shall be stated in the agreement. The agreement may impose any conditions for connection that the board determines. The agreement must also provide the amount of service charge to be charged for connection if the persons are not covered under section 11 of this chapter, with the amount to be fixed by the board in its discretion and without a hearing.

(f) All sewer service agreements made under subsection (e) or (after June 30, 2013) a signed memorandum of the sewer service agreement shall be recorded in the office of the recorder of the county where the property is located. The agreements run with the property described and are binding upon the persons owning or occupying the property, their personal representatives, heirs, devisees, grantees, successors, and assigns. Each agreement that is recorded, or each agreement of which a signed memorandum is recorded, and that provides for the property being served to be placed on the tax rolls shall be certified by the board to the auditor of the county where the property is located. The certification must state the date the property is to be placed on the tax rolls, and upon receipt of the certification together with a copy of the agreement, the auditor shall immediately place the property certified upon the rolls of property subject to the levy and collection of taxes for the district. An agreement may provide for the collection of a service charge for the period services are rendered before the levy and collection of the tax.

(g) Except as provided in ~~*subsection*~~ *subsections* (j) *and* ~~*(m),*~~ **(l),** sewer service agreements made under subsection (e) must contain a waiver provision that persons (other than municipalities) who own or occupy property agree for themselves, their executors, administrators, heirs, devisees, grantees, successors, and assigns that they will:

(1) neither object to nor file a remonstrance against the proposed annexation of the property by a municipality within the boundaries of the district;

(2) not appeal from an order or a judgment annexing the property

to a municipality; and

(3) not file a complaint or an action against annexation proceedings.

(h) This subsection does not affect any rights or liabilities accrued or proceedings begun before July 1, 2013. Those rights, liabilities, and proceedings continue and shall be imposed and enforced under prior law as if this subsection had not been enacted. For contracts executed after June 30, 2013, a waiver of the right to remonstrate under subsection (g) *that is not void under subsection ~~(l);~~ (m), ~~or~~ (n),* **or (o)** is binding as to an executor, administrator, heir, devisee, grantee, successor, or assign of a party to a sewer service agreement under subsection (g) only if the executor, administrator, heir, devisee, grantee, successor, or assign:

(1) has actual notice of the waiver; or

(2) has constructive notice of the waiver because the sewer service agreement or a signed memorandum of the sewer service agreement stating the waiver has been recorded in the chain of title of the property.

(i) This section does not affect any sewer service agreements entered into before March 13, 1953. *However, this section applies to a remonstrance waiver regardless of when the waiver was executed.*

(j) Subsection (g) does not apply to a landowner if all of the following conditions apply:

(1) The landowner is required to connect to a sewer service because a person other than the landowner has polluted or contaminated the area.

(2) The costs of extension of service or connection to the sewer service are paid by a person other than the landowner or the municipality.

~~(k) Notwithstanding any other law, a waiver of the right of remonstrance executed after June 30, 2015, expires not later than fifteen (15) years after the date the waiver was executed.~~

~~(l)~~ (k) This subsection applies to any deed recorded after June 30, 2015. This subsection applies only to property that is subject to a remonstrance waiver. A municipality shall provide written notice to any successor in title to property within a reasonable time after the deed is recorded, that a waiver of the right of remonstrance has been granted with respect to the property.

~~(m)~~ **(l)** *The board may waive the waiver provision described in subsection (g) in a sewer service agreement made under subsection (e) if the sewer service agreement involves a connection to the district's sewage works under IC 36-9-22.5.*

~~*(l)*~~ **(m)** *A remonstrance waiver executed before July 1, 2003, is void. This subsection does not invalidate an annexation that was effective on or before July 1, 2019.*

~~*(m)*~~ **(n)** *A remonstrance waiver executed after June 30, 2003, and before July 1, 2019, is subject to the following:*

(1) The waiver is void unless the waiver was recorded:

(A) before January 1, 2020; and

(B) with the county recorder of the county where the property subject to the waiver is located.

(2) A waiver that is not void under subdivision (1) expires not later than fifteen (15) years after the date the waiver is executed. This subsection does not invalidate an annexation that was effective on or before July 1, 2019.

~~*(n)*~~ **(o)** *A remonstrance waiver executed after June 30, 2019, is subject to the following:*

(1) The waiver is void unless the waiver is recorded:

(A) not later than thirty (30) business days after the date the waiver was executed; and

(B) with the county recorder of the county where the property subject to the waiver is located.

(2) A waiver that is not void under subdivision (1) expires not later than fifteen (15) years after the date the waiver is executed. This subsection does not invalidate an annexation that was effective on or before July 1, 2019.

SECTION 150. IC 36-10-3-4.2, AS ADDED BY P.L.75-2019, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4.2. (a) This section applies if an ordinance is:

(1) adopted creating a county department under section 3.1(d) of this chapter; or

(2) amended by the county fiscal body as to the composition of the county board as set forth in section 3.1(e) of this chapter.

(b) The county board shall be appointed as follows:

(1) The county executive shall appoint two (2) members. The members must be affiliated with different political parties.

(2) The county fiscal body shall appoint two (2) members. The members must be affiliated with different political parties.

(c) The creating ordinance may provide for one (1) other elected county official to appoint one (1) member to the county board that is in addition to the members provided for under subsection (b). However, the elected county official may not appoint a member of the county fiscal body or the county executive to serve on the board as provided in subsection (g).

(d) The creating ordinance may also provide for:

(1) the county cooperative extension coordinator;

(2) the county extension educator; or

(3) a member selected by the board of supervisors of a soil and water conservation district;

to serve as an ex officio member of the county board in addition to the members provided for under subsections (b) and (c).

(e) The creating ordinance described in ~~subsections (b) and (c)~~ **this section** may not permit:

(1) the appointment of an additional member to the county board by either the county executive or the county fiscal body; or

(2) the delegation of an additional appointment to the county board by either the county executive or the county fiscal body by an additional member who serves under subsection (d)(1) through (d)(3).

(f) All members:

(1) appointed under this section constitute the county board; and

(2) have the same rights, including the right to vote.

A vacancy in the seat of a member shall be filled by the appointing authority.

(g) A municipal executive, a member of a county fiscal body, a member of the county executive, or a member of the municipal fiscal body may not serve on a board.

SECTION 151. IC 36-10-4-21, AS AMENDED BY P.L.277-2019, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 21. (a) The board may exercise the power of eminent domain for the purposes of this chapter:

(1) within the corporate boundaries of the city; and

(2) before July 1, 2019, outside of the city within:

(A) ten (10) miles; or

(B) five (5) miles if the city adopted this chapter by ordinance under IC 19-7-9 (before its repeal on September 1, 1981);

~~of the corporate boundaries of the city and within the county in which the city is located.~~

of the corporate boundaries of the city and within the county in which the city is located.

The board may award damages to landowners for real property and property rights appropriated or injuriously affected and assess benefits to property beneficially affected. If the board cannot agree with the owners, lessees, or occupants of any real property selected by the board for the purposes of this chapter, the board may condemn the property as provided in this chapter, and, when not inconsistent with this

chapter, may proceed under statutes governing the condemnation of land and rights-of-way for other public purposes.

(b) If the land or surface of the ground on, over, or across which it is necessary or advisable to establish, construct, or improve a boulevard, parkway, or pleasure driveway is already in use for another public purpose or has been condemned or appropriated for a use authorized by statute and is being used for that purpose by the entity appropriating it, the public use or prior condemnation does not bar the board from condemning the use of the ground for park purposes. However, the use by the board does not permanently prevent the use of the land or the surface of the ground for the prior public use or by the entity condemning or appropriating it. In a proceeding prosecuted by the board to condemn the use of land or the surface of the ground for purposes permitted by this chapter, the board must show that its proposed use will not permanently or seriously interfere with the continued use of the land or the surface of the ground.

SECTION 152. [EFFECTIVE UPON PASSAGE] **(a) This act may be referred to as the "technical corrections bill of the 2020 general assembly".**

(b) The phrase "technical corrections bill of the 2020 general assembly" may be used in the lead-in line of an act other than this act to identify provisions added, amended, or repealed by this act that are also amended or repealed in the other act.

(c) This SECTION expires December 31, 2020.

SECTION 153. [EFFECTIVE UPON PASSAGE] **(a) This SECTION applies if a provision of the Indiana Code is:**

(1) added or amended by this act; and

(2) repealed by another act without recognizing the existence of the amendment made by this act by an appropriate reference in the lead-in line of the SECTION of the other act repealing the same provision of the Indiana Code.

(b) As used in this SECTION, "other act" refers to an act enacted in the 2020 session of the general assembly other than this act. "Another act" has a corresponding meaning.

(c) Except as provided in subsections (d) and (e), a provision repealed by another act shall be considered repealed, regardless of whether there is a difference in the effective date of the provision added or amended by this act and the provision repealed by the other act. Except as provided in subsection (d), the lawful compilers of the Indiana Code, in publishing the affected Indiana Code provision, shall publish only the version of the Indiana Code provision that is repealed by the other act. The history line for an

Indiana Code provision that is repealed by the other act must reference that act.

(d) This subsection applies if a provision described in subsection (a) that is added or amended by this act takes effect before the corresponding provision repeal in the other act. The lawful compilers of the Indiana Code, in publishing the provision added or amended in this act, shall publish that version of the provision and note that the provision is effective until the effective date of the corresponding provision repeal in the other act. On and after the effective date of the corresponding provision repeal in the other act, the provision repealed by the other act shall be considered repealed, regardless of whether there is a difference in the effective date of the provision added or amended by this act and the provision repealed by the other act. The lawful compilers of the Indiana Code, in publishing the affected Indiana Code provision, shall publish the version of the Indiana Code provision that is repealed by the other act, and shall note that this version of the provision is effective on the effective date of the repealed provision of the other act.

(e) If, during the same year, two (2) or more other acts repeal the same Indiana Code provision as the Indiana Code provision added or amended by this act, the lawful compilers of the Indiana Code, in publishing the Indiana Code provision, shall follow the principles set forth in this SECTION.

(f) This SECTION expires December 31, 2020.

SECTION 154. **An emergency is declared for this act.**

Speaker of the House of Representatives

President of the Senate

President Pro Tempore

Governor of the State of Indiana

Date: _____ Time: _____